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The Irish Times

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FRANCE AND GERMANY TO COLLABORATE

LAVAL TO BE CHIEF OF FRENCH GOVERNMENT

M. PIERRE LAVAL, champion of Franco-German collaboration, will be named chief of the Government of France in a reconstruction of the French Cabinet on Thursday, after which full Franco-German collaboration is expected.

According to German radio, M. Laval may become Chief of State, in place of Marshal Petain, though an earlier German report stated that he would become Vice-President under Marshal Petain.

Another report says that the posts of Premier and Vice-Premier will be abolished, and Admiral Darlan, who has been Vice-Premier, is expected to take the post of Foreign Affairs, while Marshal Petain, who has been Premier as well as head of State, is expected to continue to preside at Cabinet sessions, but without the technical title of Premier.

"M. Laval, without doubt, is the leading influence in shaping French politics," says the Associated Press, which adds: "This is expected to show first in a sharply changed attitude towards the United States, and observers think that a possible diplomatic break will occur within a week."

It is stated in Washington that the change in the Government may necessitate an examination of the relations between the U.S. and France.

"The expected revision of the Government will be along totalitarian lines, with an open declaration of full collaboration with Germany. This may make possible the abolition of the demarcation line, and, perhaps, a return of the seat of government to Paris."

VICHY, Tuesday.—Following a talk this morning between Marshal Pétain, Admiral Darlan, and M. Pierre Laval, it was announced that the Government would be formed on a new basis. The three are meeting again to-morrow. The war guilt trial in Riom has been indefinitely suspended.

Official circles in London yesterday took a very grave view of the political situation in France.—(Reuter.)

Marshal Pétain will remain Chief of State, according to M. Paul Marion, the French Press Chief, quoted by the German radio. M. Marion explained "the great innovation is that Marshal Pétain will in future be Chief of State only, and renounce the Chairmanship of the Ministerial Council in favour of the Chief of the Government, M. Pierre Laval.

"The title 'President and Vice-President of the Ministerial Council' will be dropped altogether. M. Laval will, therefore, be responsible only to the Chief of State.

Admiral Darlan will remain successor to the Chief of State, and adopt the title of Commander of the Land, Sea, and Air Forces. He would relinquish the title of Minister.—Reuter.)

U.S. COMMENT

WASHINGTON, Tuesday. — United States seizure of French possessions was demanded in the House of Representatives as a reply to French plans. Representative Page of Texas, urged closer co-operation between the United States and the de Gaulle French and the occupation of strategic French possessions

Representative Faddis, of Pennsylvania, termed seizure of all French possessions "necessary for the successful prosecution of the war."

M. Laval's return to the French Cabinet resulted in heavy selling on the U.S. Stock Exchange, many issues losing more than a point in brisk trading.

Germany is reported to have set Thursday as a deadline for a "comprehensive answer clarifying France's attitude towards complete co-operation immediately and unequivocally," says the Berne Correspondent of the *New York Times*.

WASHINGTON, Tuesday. — Mr. Sumner Welles, U.S. Acting Secretary of State, in a Note replying to France's protest at the appointment of an American Consul-General in Brazzaville (capital of French Equatorial Africa, under de Gaulle rule), says:—

"Until the final victory of the United Nations is won and the people of France are once more in full sovereign control of their own destinies, the Government of the United States, in accordance with the policy above set forth, will continue with regard to French territories in Africa or Pacific areas to maintain or enter into relations with those French citizens who are in actual control of such territories."—(Reuter.)

An authoritative source said that the sudden return of M. Laval to the French Government obviously called for a complete re-examination of United States' relations with France.—(A.P.)

Swiss radio reported from Vichy that M. Barthelmy, Minister of Justice, acting on instructions from Marshal Pétain, had ordered "an investigation of those persons, who, by their actions before or after September 4, 1939, involved France in war, or contributed to the grave situation arising for France from the war."—(The Associated Press.)

THE POPE'S EPISCOPAL JUBILEE

OBSERVANCE IN IRELAND

The Jubilee of the Episcopal Consecration of His Holiness Pope Pius XII will be celebrated in Ireland on Ascension Thursday, May 14.

The Standing Committee of the Irish Hierarchy has appointed that day to be devoted specially to prayers and good works on behalf of the Pope, and the faithful are requested to hear Mass, receive Holy Communion, and attend whatever other suitable devotions may be arranged in their churches or oratories, so as to obtain for the Pope the graces and help which he needs in the great crisis in the history of the Church and of the world. Priests are requested to offer Mass for the Pope's intentions, either on that day or on the preceding day.

In addition to those local celebrations, a religious function of a national character, to which representatives of the Church and State will be invited, will take place in Dublin on Wednesday, June 24.

Commenting on the pre-eminence of the Irish people in the love and reverence which they cherish for the successor of St. Peter, the Standing Committee, in a statement, speaks of the agony which the Pontiff feels at the harvest that is growing from the dark seeds of violence, of his grief at the fate of the years of toil in the mission fields, and of the sympathy and help which the Irish people can extend to him. Although he is burdened with the care of all the Churches, he still finds time and opportunity to take a deep interest in the well-being of Ireland and her people, and to bestow on them marks of his affection and esteem. In the audience which he gave to His Eminence Cardinal MacRory on the day after his Coronation, he inquired earnestly about conditions here, and quite recently he has sent through the Apostolic Nuncio a most generous gift for the relief of distressed victims of the war.

BREAD SAVERS

Irish Times reader! Have you joined N B B L yet? Will you follow Cavan's lead and organise branches of the League in your district, metropolitan or rural? Will you encourage your friends to join too?

The good work the League is doing may not be properly evaluated until things get into perspective again after the emergency. But good work it is, and we want your help in doing it. May we ask for that help to-day? You will have the moral support of League members all over Eire. Make your decision to join now!

In Foynes, Co. Limerick, Mr. F. Scales, of Ranks (Ireland), Ltd., says: "People do not realise the seriousness of the position, which will worsen in a few months' time unless real economy is effected now. The N B B L deserves national support." His wife, Mrs. F. Scales, also approves the League, and has been interested enough to send several of her own recipes, one of which was printed on Monday last. Another enthusiast in Limerick is Mr. H Cross, manager of the National Bank, Askeaton, who says: "The idea is splendid. We have reduced the consumption of bread in our household considerably." Mrs. E. Morris, Brentwood, Foynes, is also a keen supporter of the League.

RECIPE A DAY.

Potato Cheese Fritters. Ingredients: 1lb. raw potatoes, 1½ozs. cheese, a little flour, seasoning. Add grated cheese to grated raw potatoes. Add seasoning. Mix in sufficient flour to make a thick paste. Form into small fritters and fry in hot fat, turning frequently to cook evenly and brown on both sides. If to be served as a sweet, omit cheese and add instead half-cup sultanas, if available.

CROWS MARKETED

Birds referred to as "crows," although they probably were either rooks or blackbirds, were offered for sale in Dublin Poultry Market for the first time yesterday. All available supplies were cleared at 6d. each. Rook-pie is a common dish in many parts of England, where rooks are specially fed for the purpose.

At the annual meeting on Monday of St. Patrick's Nurses' Home, St. Stephen's Green, Dublin. In front (from left): Sir John Keane, Dr. R. J. Rowlette, Miss E. F. Colburn, and Dr. B. Pringle. Behind: Lady Moore, Miss Melville, the Archbishop of Dublin (Most Rev. Dr. Barton), and Mr. W. Power Steele

What the Public Wants to Know About City Plan

SINCE the Corporation's new handbook on Dublin's Town Plan became available this week, public interest has been reflected in a number of thoughtful questions. The public wants to know how long, for instance, the scheme will take to materialise, how much it will cost, where is the money to come from, what is the most important feature of the plan, what is the most important prerequisite in bringing the plan to fruition and how does the private individual come out under the plan?

"There is no particular end to the scheme," Mr. Manning-Robertson, Town Planning Expert, and adviser to the Dublin Corporation, in the creation of the plan, told an *Irish Times* reporter. "It is intended to cover the whole future of the city and county of Dublin," he said, "but whether it ever can become effective depends upon us now. Nor is it a question of how much it will cost, but rather of how much it will save. The result of the nineteenth century scramble was chaos, and an enormous amount of money had to be spent in rectifying mistakes. Since I am not able to tell you exactly what mistakes we should make if we had no plan, I cannot tell you how much it would cost to remedy them; hence I cannot say how many millions the plan will save."

As an example of the mistakes that could be made without a plan, Mr. Manning-Robertson mentioned that the Kingsway widening in London cost six million pounds in compensation alone.

To the suggestion that what worried most people was where the money was going to come from, he said that the individual who had no money was unfortunate, but who had ever heard of a country which arrendered in a war because the money gave out. No country yet had failed to do what it really wanted to do because it had no money. The trouble had been that the only things a country wanted badly enough to pay for had been aggression or self-defence—in a word, war.

FROM THE COUNTRY

Selecting as the most important feature of the plan, the thinning out of the overcrowded central city areas, he suggested that the public health should not be sacrificed by permitting overcrowding with virtually no central green spaces and playgrounds. "It is amazing," he added, "that we should tolerate a continuous flight from the country, where there is plenty to be done, to the congested towns where there is not enough to do. Anyone leaving the country for the town should show that there is somewhere fit for human habitation to receive him, and some work awaiting him."

Touching on the advantages in the plan to the private individual, Mr. Manning-Robertson said that it clearly was an immeasurable benefit to know what the future of his land was going to be. Under the reign of chaos he might buy a fine house and garden, only to find that a road was to be run through his garden and a housing scheme built on his land, and a slaughter-house erected next door. If a private owner was at a loss through the plan he must be fairly compensated, and if the value of his property increased the increase should go to the loser. The principle of "betterment" had long been accepted, and, as efficient development paid better than chaos, the gains would outweigh the losses. In England, where that question now was being thrashed out, there was no plan after the last war, and the country that had no plan for peace-time development after this war would find itself perilously near to revolution. It was much easier to plan now, while little building was going on, and the Government and authorities now making plans were showing wisdom.

SPRING OFFENSIVE?

U.S. PAPER'S BELIEF

NEW YORK, Tuesday.—Possibilities of a spring offensive in the West are discussed by the *New York Post*. "With 3,150,000 men under arms, exclusive of 2,000,000 Home Guards," it says, "the British Isles may be compared to a coiled spring." Three facts stand out in the news, it says—the announcement of Lord Louis Mountbatten's appointment as Commander of combined operations, the presence in London of General Marshall, and Mr. Bevin's statement that the united nations will soon take the offensive, backed by overwhelming air superiority.

Berlin believes that some sort of British military move in Western Europe is impending, according to correspondents in Zurich and Stockholm. There is open talk in Germany about possible British military action in Western Europe, according to the Berlin correspondent of *La Suisse*, says the Zurich message. The Stockholm correspondent states that Berlin is paying considerable attention to the visit to London of General Marshall and Mr. Harry Hopkins. A German High Command spokesman is quoted as saying:—"We are expecting an invasion at any time. Let them try it; we are ready."—(Reuter.)

WASHINGTON, Tuesday.—General Marshall's arrival in London may mean that the High Command of the Anglo-United States War Council is being transferred from Washington to London to be nearer the European front, it is suggested.

President Roosevelt warned diplomatic representatives of all the Latin-American nations that "it would take the united nations two or three years to smash the Axis."—(Reuter.)

HOWTH COUNCIL'S POSITION

"The position to-day gives the lie to the Dublin Corporators who say that in taking over Howth Dublin Corporation will be taking over a bankrupt concern," observed Mr. T. Mullen, T.D., Chairman, when Mr. P. J. McKenna, Town Clerk, last night announced to the Council that for the first time in its history the Howth Urban District Council had had no overdraft. The Council had now a credit balance, though in 1938 the overdraft had stood at £5,231. In addition, debts totalling £9,345 from years prior to 1935 had been discharged.

Mr. Mullen said that the Council had carried out improvements, and had established an A.R.P. service, an allotments scheme, and a free school meals scheme. There would probably be substantial reductions in the rates.

DEATH OF BISHOP OF DOWN

HIS WORK FOR CHURCH EXTENSION

THE Bishop of Down and Connor and Dromore, the Right Rev. John Frederick MacNeice, D.D., died last night at his home in Belfast. Last week he announced his intention of retiring because of ill-health.

Dr. MacNeice graduated with a Respondency in Dublin University in 1895. He was ordained in the same year for the Curacy of Cappoquin, Waterford, and obtained the degree of B.D. in 1901. In 1899 he was appointed Curate of Trinity Church, Belfast, and two years later became Curate of St. Clement's. When the vacancy occurred for the incumbency of St. Clement's he was elected to fill it. In 1903 he accepted an invitation to return to Trinity Church, and five years later he was appointed Rector of Carrickfergus, where, under his leadership, and backed by his great powers of organisation, many improvements were carried out in the ancient church of St. Nicholas.

He was appointed Canon and Precentor of Connor in 1921, Archdeacon of Connor in 1926, and also Examining Chaplain to the Bishop of Down.

In 1931, Dr. MacNeice was elected Bishop of Cashel, and in December, 1934, he was appointed to Down and Connor and Dromore, in succession to the Right Rev. Dr. Grierson. He assumed office at a period of great expansion in the life of the United Dioceses, and his task was not a light one. He was deeply impressed by the needs of the Dioceses in the matter of new churches and parochial halls, and by his untiring labours in that field he rendered the Church a notable service. Church extension, particularly in the crowded industrial centres of Belfast, was to him a matter of very pressing urgency, and the success which crowned his efforts was remarkable. He is the father of Louis MacNeice, the well-known poet, who is now attached to the B.B.C.

Dr. MacNeice was author of various works, including "Reunion: The Open Door," "The Church of Ireland in Belfast, 1776-1931," "Northern Churchmen and Notes on the Church in Belfast."

RUSSIAN NON-STOP ATTACKS

MASSED RED TANKS AT KERCH

BATTLING through great floods in the Dneiper and Donetz Valleys, Marshal Timoshenko's troops have forced their twin-drive north and south of Kharkov, and made a deep breach in the German front.

Messages from Stockholm to Vichy say that the Russians are now just north of the Ukraine capital, while forward detachments are outside Rjepki, key town, 25 miles west on the loop line railway which links Kharkov with Kiev. The breach was made below Bielgorod, unofficially reported to have been recaptured. Fighting is still raging for the possession of the River Desna, at Briansk, another key town, astride a network of railways linking Moscow, Smolensk and Kharkov with the west. Here the Russians are developing an encircling movement.

Important operations, says the German High Command, were impossible in most sectors, because of the slush and mud, but they admitted strong attacks south-east of Smolensk, in the area of Yukhnov, and another one in the area to the west of Medyn. The Finns report continued fighting on the Aunus front, north-east of Leningrad. The Russians, it is claimed, lost 1,300 men.

Earlier yesterday a Swedish source said that the Russians were massing tanks on the Kerch Peninsula, in the Crimea. If this is correct they will probably be used for an expected big push against the Germans before Sebastopol. Four villages in Kalinin province, north-east of Smolensk, have been captured by guerillas, Moscow Radio announced last night.—(Press Association and Reuter.)

"HARD BATTLES"

German Radio reported that there was no fighting yesterday on the southern sector of the Russian front, including the Crimea, but there were local thrusts on the northern and central sectors. The announcer added: "The continuous hard defensive battles being fought on several local sectors of these fronts are proving particularly hard tests for our troops and material."

A Tass correspondent on the southern front, quoted by Moscow Radio, reported that a detachment of 18 Soviet tanks advanced against German-occupied villages. Automatic riflemen on the tanks prevented German "tank destroyers" from approaching, and hurled fire-bottles. Four Ukrainian villages were immediately occupied by Soviet infantry.—(Associated Press.)

NEW SOVIET CLAIMS

Moscow Radio reported late last night that 18 Soviet tanks penetrated behind the German lines on the Southern front. They were supported by infantry, and after fierce fighting four Ukrainian villages were liberated. Five German 'planes were destroyed on the Northern front in a twenty-minute battle between six Soviet 'planes and 28 German bombers and fighters.—(Reuter.)

The Soviet midnight *communiqué* says:—"During April 14 our troops fought offensive battles on several sectors of the front and occupied a number of inhabited localities. On April 13, seventeen German aircraft were destroyed. Our losses were six aircraft."

The Persian Cabinet has decided to break off diplomatic relations with Japan, and members of the Japanese Legation have been ordered to leave within a week.—(Reuter.)

BOMBING OF COLOGNE

"Bombs have fallen on the entrance hall of the main railway station at Cologne," states the British Air Ministry News Service. "The booking offices, luggage and station post offices were either destroyed or severely damaged. Platforms and railway tracks were also hit. There is little doubt that train services must have been disorganised for several days.

"Another extensively damaged target is the Koln-Nippes railway workshops, which are probably turning out wagons and other rolling stock. Buildings comprising about a third of the entire plant have been hit several times, and other shops and sheds, covering about 18,000 square yards, have either been severely damaged or gutted.

"Sheds in the Deutz marshalling yard have been burnt out, and bombs which hit the tracks must have held up much traffic.

"On the right bank of the Rhine several important factories, including the large Kalk and Deutz plants of the Humboldt Deutz A.G., which make engines for aircraft and submarines, have been hit, and damage has been done to dock installations and warehouses."

SWEEP OVER FRANCE

"Fighter sweeps on a large scale have been made over Northern France to-day. In one of these sweeps our fighters escorted a squadron of bombers to Normandy. A power station and other objectives near Caen were bombed.

"Three enemy fighters were destroyed during this operation, and a fourth in a later sweep over the Calais-Boulogne area.

"Four of our fighters are missing."

CINEMA AND THEATRE HOURS UNCHANGED

Dublin Cinema and Theatre proprietors yesterday decided to make no alteration in the present times of opening and closing of their houses when the new transport restrictions come into operation. The majority of shows at the Dublin cinemas and theatres are over between 10.30 and 10.35 p.m. It will be up to patrons, therefore, to leave early if they wish to catch the last buses from the city, which, after April 27th, will leave at 10 p.m.

JAPANESE DRIVE CONTINUES

U.S. FORTRESSES STILL HOLD

THE Japanese are thrusting fiercely for the Burmese oilfields of Yenangyaung, and their occupation of Migyaungye has brought them halfway to their immediate objective from Prome, in less than two weeks.

LONDON, Tuesday.—In Burma the Japanese troops have apparently broadened their front, operating not only along the rivers, but also east of the Irrawaddy, where one of their columns is thought to be advancing on a road not marked on the maps.

In the Philippines the Japanese are thought by military circles in Washington to be preparing for an attempt to storm the fortress of Corregidor, and a decision is said to be expected in about ten days.

After four days' silence, communications have been re-established between Corregidor and Cebu, where defenders are still resisting.

Joint Australian and American air attacks on the Japanese bases in New Guinea and Dutch Timor and R.A.F. attacks on Port Blair in the Andamans were carried out yesterday, aircraft and shipping being damaged.

The Australian Premier, Mr. Curtin, has taken over the post of Defence Minister.

BURMA FIGHTING

LONDON, Tuesday.—The Burma communiqué states:—"Yesterday hard fighting continued over the whole front. The enemy succeeded in occupying the village of Migyaungye and is increasing pressure south-west of Taungowingyi. The enemy column reported yesterday at Sinbaungwe was bombed by the R.A.F., but as yet no details are available. A town in the forward area was bombed on the afternoon of April 12th by twelve enemy aircraft. Our defences dispersed them, bringing down one aircraft in flames."—(Reuter.)

The text of the *communiqué* from Air Headquarters in India states:—"During the last three days aircraft of the R.A.F. have been active in Burma and he Andaman Islands. Aircraft, operating in close support of the land operations on the Irrawaddy front, bombed and machine-gunned enemy troop concentrations and successfully attacked river craft conveying enemy troops, many of which dived overboard.

Another force of aircraft carried out a successful attack on a concentration of 13 enemy flying boats in Port Blair Harbour, Andaman Islands."—(Reuter.)

THE PHILIPPINES

WASHINGTON, Tuesday.—Communication between Corregidor and Cebu has been re-established, states the U.S. War Department *communiqué*, which adds that heavy Japanese bombers raided Corregidor four times yesterday, when there were some casualties. Only slight damage was inflicted on military installations.

"Enemy batteries shelled Corregidor and Fort Frank from positions on both sides of Manila Bay. Our guns returned the fire. Our troops are greatly outnumbered on Cebu, but are stubbornly resisting the advance. In the Digos area of the Island of Mindanao sharp skirmishes are in progress.—(Reuter.)

15 U.S. GENERALS

TOKYO, Tuesday.—A *communiqué* says that from the beginning of the Bataan offensive up to last Sunday the Japanese captured 40,000 prisoners, including fifteen generals and 6,700 U.S. troops.

The officers are said to include the following commanders: Major-General King, U.S. Forces in the Peninsula; Major-General Jones, First Army Corps; Major-General Parker, Second Army Corps, and Major-General Francisco, Filipino Forces.—(Reuter.)

DEFENCE MINISTER

SYDNEY, Tuesday.—Mr. Curtin, Commonwealth Premier, was sworn-in as Defence Minister to enable him to function more effectively as a link between the Government and General MacArthur. Questions of higher Australian defence policy will in future be submitted to the War Cabinet through Mr. Curtin. Mr. Curtin will also be the channel of communication with the Australian representative in the United Kingdom War Cabinet and the Pacific Councils in London and Washington.—(Reuter.)

LEAVING MADRAS

MADRAS, Tuesday.—Another step was taken in the evacuation of Madras, extending this process beyond non-essential residents to a vital service—the railways. The headquarters and offices of the Madras and Southern Mahratta Railway are to close, and will re-open at certain other stations.—(Reuter.)

CRUISER SUNK

WASHINGTON, Tuesday.—A later War Department communiqué states that U.S. raiding parties in Mindanao ambushed an enemy truck column, inflicting heavy casualties, and adds: "Reports from Northern Luzon speak of successful raids by small bodies of our troops against lightly held enemy positions in the mountains. Additional details have been received of the sinking of an enemy light cruiser of the Kuma class near Cebu Island several days ago. Our light torpedo boat, after sinking it, managed to escape repeated salvoes fired by an enemy destroyer which attempted to come to the rescue."

Two U.S. merchant vessels have been torpedoed off the Atlantic Coast, says the U.S. Navy Department.

TO-DAY'S DAIL MEETING

Two new bills will be introduced in the Dail to-day. One is to amend the Navigation and Transport Act of 1936, and the other authorises and validates the provision by County Councils of seed, wheat, barley, oats and potatoes, and also fertilisers.

There are more than forty questions for oral answer. One of these, in the name of Dr. T. O'Higgins (F.G., Leix-Offaly), is:—

"To ask the Minister for Supplies whether he has made a proposal to the British Government that a coal mine or coal mines in England should be leased to the Government of Eire, to be worked by labour provided by this country, the coal so produced to be available for industry, transport and other necessary services in Eire; and, if so, what reply he has received from the British Government?"

The following bills will be taken:—Insurance (Intermittent Unemployment) Bill (report stage); Building Societies Bill (second stage). The House then will proceed to the estimates, including agriculture and fisheries, and agricultural produce subsidies.

BRITISH BUDGET

BEER, SMOKES AND CINEMAS DEARER

INCOME TAX HALTED, BUT LUXURIES HEAVILY HIT

BEER, wine, whiskey, tobacco and entertainment taxes have been substantially increased in the British Budget, opened by Sir Kingsley Wood, Chancellor of the Exchequer, yesterday. Beer will cost 2d. more per pint, cigarettes 3d. more per ten, and tobacco 6½d. to 7½d. more per oz.

There will be no increase in income tax, and certain concessions have been made to married women and to men with small incomes.

The purchase tax on luxury articles, i.e., silk dresses, fur coats, musical instruments (not radio sets) and cosmetics goes up from 33⅓ per cent. to 66⅔ per cent.

The total estimated expenditure for the year is £5,286,000,000, an increase of £510,000,000 over actual expenditure last year.

THE CHIEF PROPOSALS

Here are the chief proposals:—

BEER, WINE AND SPIRITS—Increase of 2d. a pint on beer, whiskey duty up 4s. 8d. a bottle, wine duty increased from between 6s. to 12s. a gallon. Increases start to-day.

TOBACCO—Duty increased by 10s. per 1lb., which means an extra 3d. on a packet of ten cigarettes now sold at 9d. Cigar duty is correspondingly increased. The rise in prices is fixed for to-day, but the Retail Tobacconists' Association has asked members to defer the increase until Thursday.

ENTERTAINMENT—Tax doubled, which means a rise in cinema and theatre prices and seats at all places of entertainment, including boxing, football and racing.

PURCHASE TAX—Doubled on luxuries and non-essential goods, including silk dresses and material, fur coats, trunks and bags, musical instruments and toilet articles. Utility clothing is to be free of purchase tax and this will apply later to utility boots and shoes.

INCOME TAX—Married women's allowance increased from £45 to £80 a year, and the incomes below which tax cannot be deducted is raised to £2 for a single man and £3 for a married man without children, £4 if one child and £5 if two or more children. The deduction period after June is to start one month later so that the wage-earner is to have a "tax holiday" this July. Simplified forms of income tax are to be introduced.

PROFITS ON FARMING

Sir Kingsley Wood, in his statement, said that income tax allowance for travelling expenses would be extended to a maximum of £10 to all in employment. The National Defence contribution would be continued from year to year. The current level of farming profits was much higher than the annual value, which was the basis of assessment under Schedule B, and he proposed to reduce the dividing line between Schedule B and Schedule D from £300 annual value to £100 annual value, which would bring all except smallholders and quite small farmers under charge by reference to their actual profits.

The adoption of any plan for tax on current earnings was neither desirable nor practicable, and he was confident that the improvements he proposed would go far to remove difficulties. The wage minimum below which deductions would not be made would be raised to £2 for a single taxpayer, £3 for a married taxpayer without children, £4 for a married taxpayer with one child, and £5 for a married taxpayer with two or more children. Where income fluctuated according to the seasons of the year an assessment change would level the deductions of the two half-years.

The personal allowance of married women would be increased from £45 to £80. Each married couple would continue to get the full married personal allowance of £140, so that married women might be able to take up employment without any misgivings. This would cost £25,000,000 in a full year.

TOTAL EXPENDITURE

He estimated total expenditure in 1942-3 would be £5,286,000,000, an increase of £510,000,000 over actual expenditure in 1941-2. Total resources at the Government's disposal under all heads would probably exceed £6,500,000,000. He believed savings in 1941 were still appreciably below the peak. Income tax yield was estimated at £915,000,000.

"I propose to exempt from purchase tax," the Chancellor said, "utility clothing and cloth made under conditions described by the Board of Trade. This exemption will come into operation early in September, and a similar concession will eventually be made for utility boots and shoes. I must raise new revenue, which, measured in terms of money, will produce something like £150,000,000. (Cheers, and a shout of 'Easy.')

2D. ON THE PINT

"On beer, consumption of which is increasing, and upon which we spent some £330,000,000 last year, I propose an increase in duty, which I anticipate will mean an increase of twopence a pint on beer of average gravity, with something more on beers of higher gravity. The increase will date from to-morrow (Wednesday), and I estimate that it will bring me £48,000,000 in a full year, and £42,000,000 this year.

On spirits I propose an addition of £2 per proof gallon, equivalent to 4s. 8d. per bottle on whiskey, counting six to the gallon and 30 degrees under proof. This increase in duty also dates from to-morrow, and is estimated to yield £15,000,000 in a full year and £14,000,000 this year.

There would be an increase of 6s. a gallon on existing basic duties on foreign wine and Empire light wines and an increase of 12s. on Empire heavy and sweet wines.

DEARER TOBACCOS

Duty on tobacco would be increased by 10s per lb., which would mean an extra 6½d. to 7½d. per ounce, according to quality; an extra 3d. on the ordinary packet of ten cigarettes now selling at 9d. and 2½d. on the packet now selling at 6½d. There would be a corresponding increase in duties on cigars, and the full rate of duty on imported cigars would be raised from 28s. 1d. to 38s. 1d. per lb. Consumption of tobacco is at present higher than in the year before the war, and the current level of expenditure is estimated to be of the order of £340,000,000 a year.

The increase would take effect from to-morrow. Members of the forces and women's auxiliary services would be able to buy tobacco and cigarettes from N.A.A.F.I. and other canteens at pre-Budget prices.

ENTERTAINMENTS

Other points were—The Duty on cinema seats would be increased to sixpence on popular seats and proportionately on higher priced seats. The increase would apply to seats at race meetings and boxing tournaments. Cinema seats whose total inclusive cost was 7d. would not be affected. The increase, to take effect from May 10, was estimated to yield £14,000,000 in a full year and £12,000,000 this year.

OLD AND NEW

Whiskey (per bot.)	17/6	22/2
Whiskey (Double)	2/4	2/7½
Tobacco (medium price)	1/7	2/2
Cigarettes (ten) ...	9d.	1/-

Taxes on luxuries and non-essential goods would be increased, such as silk dresses, fur coats, ornaments, hair waving and drying appliances, flap-jacks, vanity cases, perfumery and cosmetics. The purchase tax of 33 and one-third per cent. on such articles would be doubled. The increase would apply to all such goods delivered from to-day. It would mean an increase in the yield of the purchase tax of £10,000,000, and purchase tax should produce this year about £80,000,000.

"I feel," the Chancellor said, in conclusion, "that I can claim with some confidence that my proposals will enable us to continue to maintain our financial stability and social security throughout the coming year."

L.D.F. SHOULDER STRIPS

The new L.D.F. rank markings for the members of the Area Staff, including Adjutant, Quartermaster, Intelligence, Operations, Communications, Transport, Engineer and Medical Officers will be three half-inch orange strips on each shoulder strap, the first strip three-quarters of an inch from the shoulder seam and the others at half-inch intervals. The Assistant Area Adjutant and Quartermaster will have a half-inch orange strip on each shoulder strap three-quarters of an inch from the shoulder seam.

District Leaders and Executive Officers of Battalion, Regiment or Field Ambulance will have three blue strips on each strap, and Assistant Leaders, Adjutants, Quartermasters, and the various district battalion officers will carry two blue strips. The Assistant Adjutant and Quartermaster will have one blue strip. The identification of company, battery or squadron leader will be similar to that of assistant district leader, while an assistant company leader or the equivalent will have one blue strip on each strap. The Company Adjutant or Quartermaster or the equivalent will carry three half-inch red strips horizontally on each sleeve, the Assistant Platoon Leader, two red strips, and the Section Leader or equivalent, one red strip.

Mr. J. Everard arranging a display of Handel relics at the Gaiety Theatre.

PEST THAT TURNS TO GOLD

EIRE TAKES £1,000,000 FOR RABBITS

THE rabbit, so long regarded as a pest, has brought more than a million pounds into Eire during the past twelve months.

Exports from this country last year were of record dimensions. Trappers and sportsmen, by various methods—ferreting, cudgelling with the aid of lamps at night, shooting, hunting and netting—killed over 12,000,000 of the vermin, and reaped a reward of between a million and a million and a half pounds.

Five years ago the Government of Eire was paying a subsidy on the export of rabbits to Great Britain and the Continent, and four years ago consideration was being given to various schemes, involving the expenditure of public money for getting rid of the pest.

At that time rabbits were being sold at from 4d. to 6d. apiece; to-day they are fetching as much as 2s. 3d. apiece at home, consequent upon the export drive and the resultant comparative scarcity, and pelts are returning from 10s. to 12s. per dozen.

The export trade also has provided employment for hundreds of people in the skinning, chilling and packing of the animals, processes now conducted on a standardised basis. The majority of the dead rabbits have been exported minus their pelts, it being found that the skinning at home provided not merely appreciable employment, but a doubly lucrative trade; for the pelts are in strong demand in America, where they are converted into ladies' fur coats, or, alternatively, the fur is used for the production of hat felt, and the skin itself for gelatine.

TRADE PROSPECTS

Meanwhile the prospects for the trade next season, beginning in the autumn, are quite bright; only recently a company, with £100,000 capital, was formed to develop the rabbit industry. In spite of the tremendous slaughter last year, it is believed that there will be at least another good season in the rabbit trade. The wholesale hunting of them last winter has dispersed the vermin so widely that they now are found in many parts of the country which hitherto contained no rabbits, and it is notoriously true of them that the more widespread the elimination, the more numerous and strong they become. However, another season's killing on last year's scale will go far to remove one of the most dangerous enemies of Irish agriculture and reafforestation.

While Eire is reaping a rich harvest from rabbits, Northern Ireland, with its intensive cultivation, is gassing them in the burrows. The authorities there, holding that the food value of the rabbit, even in a time of war, falls far short of the value of the food it damages and consumes, are urging the farmers to gas them with Cymag powder.

26 DEATH SENTENCES

VICHY, Tuesday.—The Paris newspaper, *Pariser Zeitung*, announced that the Military Court had passed the death sentence on 26 of 27 Frenchmen and women, accused of being Communist terrorists in Paris.—(Associated Press.)

'Soon on my feet again'

"I would like to tell you how much I have benefited by taking 'Phyllosan' tablets. Being one of the 'over-forties,' I had been feeling tired, run-down, with no energy, but after taking 'Phyllosan' tablets I WAS SOON ON MY FEET AGAIN, feeling better than I have for years, and ABLE TO TACKLE A TEN MILE HIKE after working hard all day."

We receive very many appreciations of 'Phyllosan,' and people often express astonishment at the revitalizing effect of the tablets, when taken *regularly*.

"'Phyllosan' is more than a tonic it is a creative force in the system"

PHYLLOSAN

helps to keep you fit after forty

Of all chemists: 3/3, 5/4 (*double quantity*) & 20/- (*family size*).

The regd. trade mark 'Phyllosan' is the property of Natural Chemicals Ltd., London

PUBLIC AMUSEMENTS.

GAIETY THEATRE
DUBLIN GRAND OPERA SOCIETY.
TO-NIGHT at 7.30:
IL TROVATORE (Verdi).
MOIRA GRIFFITH, PATRICIA BLACK, JAMES JOHNSTON, JOHN LYNSKEY, SAM MOONEY.
Conductor: CHARLES LYNCH.
Thursday, SAMSON AND DELILAH; Friday, MARRIAGE OF FIGARO; Sat. Matinee, LA TOSCA; Saturday Night, CAVALLERIA RUSTICANA, PAGLIACCI.
Now Booking 10 a.m. to 9 p.m. daily.
ALL GALLERY SEATS UNRESERVED.

OLYMPIA THEATRE.
NIGHTLY at 7.30.
RETAINED 5th WEEK.
THE STRINGS ARE FALSE,
By PAUL VINCENT CARROLL.
Presented by
SHELAH RICHARDS and MICHAEL WALSH
Booking Daily, 10.30-6 and 7.30-9.30 p.m.
"The play carries its message with a tremendous amount of realism."
—"Evening Herald."

ABBEY THEATRE
At 8 p.m., "THE FORT FIELD,"
By George Shiels.
Box Office 10.30 to 6. 'Phone 44505.

GATE LONGFORD PRODUCTIONS.
Nightly at 8 o'c. (Exactly). Mat. Sat., 2.30.
THE UNITED BROTHERS,
By Christine Longford.

PEACOCK AT 7.45.
DUBLIN MARIONETTE GROUP.
"TWO GENTLEMEN OF SOHO,"
"VAMPIRE."
WED., THUR., FRI., SAT. Tickets at Gill's.

METROPOLE To-day, at 2.0 4.10, 6.20, 8.30
TYRONE POWER, LINDA DARNELL, RITA HAYWORTH, in
"BLOOD AND SAND."

GRAFTON Now on 2nd week. 2.0, 4.15, 6.30, 8.45.
DEANNA DURBIN—MELVYN DOUGLAS
In
"THAT CERTAIN AGE."

THEATRE DE LUXE
Dublin's Super Cinema. 3-10.30 p.m.
RANDOLPH SCOTT and GENE TIERNEY
"BELLE STARR."
Technicolour. At 4.04, 6.34, 9.04.

CORINTHIAN.
KANE RICHMOND, "DOUBLE CROSS," At 2.15, 4.41, 7.7, 9.33.
LEO GORCEY and EAST SIDE KIDS, "STAND AND DELIVER," 3.37, 6.3, 8.29.

QUEEN'S Show at 4 p.m. and 7.30 p.m.
Eire O'Reilly—Noel Purcell in "THAT'S THAT." Another Success. Also Deanna Durbin—Chas. Laughton, "IT STARTED WITH EVE." Showing at 2.30, 5.55, 9.15.

ASTORIA DUN LAOGHAIRE. Cont. 3.15-10.30.
Lon Chaney, Jr., Lionel Atwill, in "THE ELECTRIC MAN."
Also: Dennis O'Keefe, Louise Campbell, in "BOWERY BOY."

GRAND DISPLAY OF
FLOWERS, FRUIT AND VEGETABLES,
RAGGOTRATH HALL, UPR. RAGGOT ST., TO-DAY (WED.) AND TO-MORROW

ROYAL Note times: Film at 1.10, 4.45, 8.20. Show at 3.30, 7.5.
Daily from 1 p.m. Matinee Prices to 8 p.m.
ERROL FLYNN, OLIVIA DE HAVILLAND
With an overwhelming cast of 1,000's.
"THEY DIED WITH THEIR BOOTS ON."
And full Stage Show!
Sunday: Matinee commences at 3 p.m.
ANOTHER "DOUBLE" ROYAL SUCCESS.
Rosalind Russell, Walter Pidgeon, in "Design for Scandal." The new Show Triumph "It's in the Bag." Stars & Novelties.

REGAL ROOMS At 2.40, 4.50, CINEMA. 7.0, 9.10.
Ilona MASSEY, Alan CURTIS in
"THE GREAT AWAKENING."
The Romance of all time.

SAVOY At 2.33, 4.43, 6.53, 9.05.
Hollywood's greatest Story about Hollywood!
JOEL McCREA, VERONICA LAKE
"SULLIVAN'S TRAVELS,"

CAPITOL TO-DAY at 2.27, 4.35, 6.43, 8.51.
Must Finish on Thursday Next.
Barbara Mullen, Michael Redgrave, in "JEANNIE."
Dine in the Hall Café or Oak Lounge.

CARLTON Last 2 days. 2.25, 4.38, 6.50 & 9.5.
SONJA HENIE JOHN PAYNE LYNN BARI JOAN DAVIS
in "SUN VALLEY SERENADE."
Coming Friday: "Female Correspondent."

ADELPHI At 2.30, 4.43, 6.56, 9.09.
Jeanette MacDONALD Brian AHERNE
in "SMILING THRU'"

ASTOR Performance Daily from 12 noon.
Disney's "FANTASIA."
"For sheer beauty and artistry no film I have seen is the equal of 'Fantasia.'"
—"Sunday Independent."
At 12.10 2.10, 4.25, 6.40, 8.50.

PAVILION DUN LAOGHAIRE.
To-day: Joan Bennett, Franchot Tone in "SHE KNEW ALL THE ANSWERS."
Thursday: BARBARA STANWYCK in "THE GREAT MAN'S LADY."

REGENT CINEMA BLACKROCK.
"THE GETAWAY."
Thursday: THE LADY FROM CHEYENNE and THE SIGN OF THE WOLF.

GREEN 3.45, 6.30, 9.10. TYRONE POWER, 'SECOND FIDDLE." Also LLOYD NOLAN, "GANGS OF CHICAGO" and Ep. 4 "SKY RAIDERS."

PUBLIC NOTICES.

EVERY EGG HELPS.

ADELAIDE HOSPITAL EGG WEEK,
APRIL 13th-APRIL 20th.
Eggs are plentiful. Please remember us with any number, large or small.

THE ASSOCIATION OF INTERNATIONAL ACCOUNTANTS, LIMITED (BY GUARANTEE).
Qualifying Examinations—Preliminary, Intermediate and Final—will be held in London and Provincial Centres on June 5th and 6th. Entries close May 1st.
Details, syllabus, entry forms, particulars of examination awards and qualifications for studentship and membership, A.A.I.A. and F.A.I.A., together with free booklets "Opportunities in Accountancy," may be obtained from the Secretary, C. E. TAYLOR, F.C.I.S., at the temporary War Time Offices, 1 High street, Bishops Stortford, Herts.

SOCIETY OF INCORPORATED ACCOUNTANTS AND AUDITORS.
The next Examinations will take place on 29th, 30th and 31st July, 1942. The Examination Centre for candidates in Eire is Dublin. Applications to sit for these Examinations must be forwarded on or before 29th May. Forms of application may be had from A. J. Walkey, F.S.A.A., Secretary, Irish Branch, 34 Dame street, Dublin.

THE MAGDALEN CHURCH, LOWER LEESON STREET.
A SERVICE OF HEALING
Will be held This (Wednesday) Afternoon at 3 o'clock.

GOVERNMENT NOTICES.

COIMISIUN UM CHEAPACHAIN AITIULA.
POST FOLAMH:
DOCHTUIR OIFIGIUIL, CEANNTAR ICLAINNE DHUBHCHARAIDH, CO. DHUN NA nGALL.
Feadfar fuirmeacha iarrtais agus mionlnnste i dtaobh an phuist thuas d'fhail o Runai an Choimisiuin, 45 Sraid Uach, O Conaill, Ba Atha Cliath. SCALA. TUARASTAIL: £200-£10-£325 sa bhliain maille le £40 sa bhliain mar Dhochtuir Oifigiuil Slainte, BUN-TEORA AOISE: 25 bliana ar 1adh Marta, 1942. Gaedhilg riachtanach.
IS E 30adh AIBREAN, 1942, AN DATA IS DEANAI AR A NGLACFAR LE h-IARRTAISI.
N 2882. W.H.Co.

WEDDING

SHAW—REILLY.—The wedding took place yesterday at the University Church, St. Stephen's Green, Dublin, of Mr. Patrick J. Shaw, solicitor, son of the late Mr. and Mrs. P. W. Shaw, Belsize House, Mullingar, County Westmeath, and Miss Marie Elizabeth Reilly, solicitor, eldest daughter of the late Mr. Daniel T. Reilly, solicitor, and of Mrs. Reilly, Effernock House, Trim, County Meath. The ceremony was performed by the bride's uncle, the Rev. Denis Mulvin, Adm., Mullingar. The bride, who was given away by her brother, Mr. Frank Reilly, was attended by Miss Shaw and Miss Reilly. After a reception given at the Gresham Hotel, Dublin, by the bride's mother, Mr. and Mrs. P. J. Shaw left for their honeymoon.

DANCE

MESSRS. T. and C. MARTIN, LTD.—More than 400 guests were present last night at the annual dance in the Metropole Ballroom of Messrs. T. and C. Martin, Ltd., D'Olier House, Dublin. The committee spared no effort to make the function a success, and the Metropole Band supplied the dance music.
The committee were:—Messrs. J. Byrne, W. R. Halpin, J. Kelly, T. Keogh, W. Hayes, F. Glynn, C. Robinson and G. Soden, and Misses M. Bacon, V. Brennan, G. Murphy, M. Lawlor, B. McKee, S. McGahan and M. O'Sullivan.
Those also present included:—Mr. and Mrs. T. S. Martin, Mr. Desmond Martin, Mr. and Mrs. Edward McGinn, Mr. and Mrs. Liam Doherty, Mr. and Mrs. M. J. Dunphy, Mr. and Mrs. H. O'Connor, Mr. and Mrs. J. P. Murray, and Mr. and Mrs. C. M. Sargent.

IRISH NEWS IN BRIEF

Woman Charged with Fraud.—Margaret O'Reilly, Johnstown, Lusk, Co. Dublin, was remanded in custody to Rathfarnham Court on Friday when she was charged at Balbriggan Court yesterday before District Justice K. S. Reddin with, as alleged, fraudulently obtaining £20 from John Harford, Rush. A charge of obtaining two cheques by means of a trick from Francis Rogan, Lusk, was also preferred.

* * *

Powers of a 'Bus Conductor.—Leave when the conductor tells you or you may be thrown out. That, in effect, is a new regulation under the Road Traffic Act, which provides that when a passenger road service is carried on by means of an omnibus "the conductor may ask every person travelling in the 'bus to leave at a terminal point. If the passenger does not leave the 'bus he may be removed by the conductor, who may for that purpose use such force as may be necessary."

* * *

New Hairdressing Saloon.—The Northcliffe Service Saloon, newly opened in Suffolk street, Dublin, has fixed standard city prices on all the usual—and many most unusual—features of the hairdressing saloon as Dublin knows it. The service includes shampoos of all kinds, vibro massage, various packs, including ice-pack and steam witch-hazel, high-frequency and infra-red treatment, baths, manicure by a lady expert, a shoe-shine, a qualified chiropodist, and rapid clothes-pressing service. There are seven assistants under the manager, Mr. T. Saunders.

FATHER MATHEW FEIS

Irish choirs and competitions with bamboo pipes comprised yesterday's programme at the Father Mathew Feis. Mrs. Constance Harding, adjudicating the bamboo pipes (ensemble), said that the standard of the entrants was not high enough for an award of first prize to be made. Miss Haythorn Thwaite, judging the solo pipes, said that the competitors' standard was satisfactory. Mr. P. Murphy, B.Mus., judged the choral competitions. Awards:—
Bamboo Pipes (solo)—1, Florence Corbell, 2 Lower Baggot street; 2, May Lindsay, 37 Park avenue, Sandymount; highly commended, Doris O'Sullivan, 26 Brighton Gardens, Terenure. Bamboo Pipes (ensemble)—No first prize winner; 2, Miss E. M. Allen's Ensemble, 4 Herbert street. Irish Singing (Girls under 12)—Carmel Waller, 100 Old Cabra road. Irish Singing (Girls under 17)—1, Eileen Lane, 55 Griffith avenue; 2, Carmel O'Moore, Lower Bridget's road, Drumcondra. Irish Choirs, for Boys under 15—1, St. Theresa's Christian Brothers' School, Donore avenue. Corn Roisin Dubh—1, Maire Heffernan, 9 Ormond road, Rathmines; 2 Eilish Mulvey, 58 Westfield road, Harold's Cross; 3, Eamonn Byrne, Leinster Academy.

CHURCH SERVICES

ST. PATRICK'S CATHEDRAL.—10 a.m., Matins. Litany. Psalm 76. Chant 77. Jubilate 12. Anthem, "Lord, for Thy tender mercy's sake," Farrant.
CHRIST CHURCH CATHEDRAL.—10.45, Matins. 3, Evensong (men's voices only).
ST. ANN'S CHURCH.—10 a.m., Litany.
ST. WERBURGH'S PARISH CHURCH.—8 p.m., Rev. G. S. McPhail.
ST. MONICA'S CHURCH, Ballymun Road, Glasnevin.—8 p.m., Intercession.
THE MAGDALEN CHURCH, Lower Leeson Street (the Church's Ministry of Healing).—8, H.C. 3, Healing Service, with Laying-on of Hands and Address.
FIRST CHURCH OF CHRIST, SCIENTIST, Dublin, Lower Baggot street (a branch church of The Mother Church, The First Church of Christ, Scientist, in Boston, Mass.). Services—Sunday, 11.30 a.m. and 7 p.m.; Sunday School, 11.30 a.m. Wednesday: Testimony Meeting, 8 p.m. Christian Science Reading Room (same address) open daily, except Saturdays from 9 to 5.

SCHOOLS AND COLLEGES.

ST. ANDREW'S COLLEGE, CLYDE ROAD.
ENTRANCE SCHOLARSHIPS, 1942.
An Examination for SCHOLARSHIPS:
(a) For Day Pupils,
(b) For Resident Pupils,
open to boys under 13 years of age on 1st August, 1942, will be held at the College on 4th, 5th and 6th June.
TERM BEGINS TO-DAY, 15th APRIL, at 10 a.m.
The Headmaster will be in residence on and after 14th April, to interview parents and to enrol pupils.
For Prospectus and full information as to Scholarships apply to the Headmaster,
P. J. SOUTHGATE, B.A. (Cantab),
47 Wellington place, Clyde road.

RATHGAR BOYS' PREPARATORY SCHOOL
(FOR ST. ANDREW'S COLLEGE).
Playing Field at Bushy Park Road, Rathgar.
Pupils received from Five Years of Age.
RE-OPENS TO-DAY, APRIL 15th.
The Headmistress will be at the School on and after April 14, between 10 a.m. and 1 p.m. to interview parents and enrol pupils, and at other times by appointment.
For Prospectus and full particulars apply to the Headmistress,
MISS C. E. SEMPLE, 47 Rathgar Road.

THE HALL, MONKSTOWN CO. DUBLIN.
ENTRANCE SCHOLARSHIPS
OPEN TO GIRLS UNDER 12.
£30 A YEAR FOR 3 YEARS.
(Tenable by Boarders Only).
£10 A YEAR FOR 3 YEARS.
(Tenable by Day Girls Only).
THE EXAMINATION WILL BE HELD (D.V.) AT THE HALL, ON WEDNESDAY, 29th APRIL, 1942.
SCHOOL RE-OPENS 1st MAY, 1942.
For Prospectus and full particulars apply THE PRINCIPAL.

HOTELS AND HOLIDAY RESORTS.

ST. ANDREW'S HOTEL, EXCHEQUER STREET, DUBLIN.
Convenient to Shopping and Commercial Centres. Visitors are assured of every modern comfort. All rooms Hot and Cold water. Exceptional new low charges. Bedroom and Bath 4/6; Bedroom with full Breakfast 8/-; 4-Course Luncheons 2/3; 5-Course 2/6. Teas: Plain 1/-; Teas with Meat Extras from 2/6.
Proprietress: Miss Johnston. 'Phone 23279.

HOTEL MacDERMOTT, HARCOURT STREET.
Tel. 52013.
Very Comfortable and Moderate.
WEDDING BREAKFASTS A SPECIALITY.

DUBLIN—Swiss Private Hotel, Fitzwilliam Square. Central, Homely, Good Cuisine. Terms Moderate. 'Phone 61653.

WAVERLEY HOTEL, HILL OF HOWTH, CO. DUBLIN.
Excellent Catering. Moderate Terms.
Proprietors—J. and W. I. BROWNE.
Phone: Howth, 31.

ROYAL MARINE HOTEL, DUN LAOGHAIRE,
OPPOSITE MAIL BOAT PIER & STATION.
IDEAL WINTER RESIDENCE.
Modern Comfort. Moderate Charges.
'Phone 81180 (4 lines). Write for Brochure.
Wire: "Comfort."

KILLINEY (CO. DUBLIN).
COURT-NA-FARRAGA HOTEL,
Opposite Rail Station.
'Phone—Dun Laoghaire 83443.

GOLFERS' WEEK-END AT CENTRAL HOTEL, GREYSTONES. SAT. LUNCH to MONDAY AFTER BREAKFAST. £1 5/0. 'Bus passes door. Train 2 minutes.
'Phone 67.

LEGAL NOTICES.

NOTICE TO CREDITORS AND DEBTORS.
THOMAS P. DOWDALL, T.D., late of 4 Alexandra terrace, St. Luke's, Cork, Company Director, Deceased.
All persons or firms having claims against the Estate of above Deceased will please send particulars of their claims to the undersigned Solicitors, with whom Debtors are requested to communicate as to the payment of their debts.
BABINGTON, CLARKE AND MOONEY, Solicitors for Executors, 48 South Mall, Cork.

PRELIMINARY NOTICE TO CREDITORS.
ELIZABETH STEPHENS, 44 Tyrconnell road, Inchicore, Dublin, Spinster, Deceased.
All persons having claims against deceased's estate are requested to furnish particulars thereof (in writing) to undersigned immediately.
Dated 14th April, 1942.
HOEY & DENNING, Solicitors for Administrator, 1/2 College street, Dublin.

SHIPPING.

ROYAL MAIL
BRAZIL, URUGUAY & ARGENTINA, WEST INDIES & NORTH PACIFIC.
For further particulars apply to
ROYAL MAIL LINES, LTD.
London—Royal Mail House, Leadenhall St., E.C.3.
Liverpool—Gores Water St. (3).
Dublin—Hewett's Travel Agency, D'Olier St.; British and Irish Steam Packet Co., Ltd., 27 St. John Rogerson's Quay; Thomas Cook and Son, Ltd., 118 Grafton St.; or Local Agents.

Irish Times

WEDNESDAY, APRIL 15, 1942.

The British Budget

The British Budget has been true to expectation. There is little or no increase in direct taxation, but indirect taxation on luxuries—and on certain so-called luxuries which have become necessities of life to millions of people—is increased to a severe degree. Income tax, super-tax, excess profits tax, all those impositions which have been fair game to a succession of Chancellors of the Exchequer, are left unchanged. Some relief has been granted to married women and to people with small incomes; the farmers, who are making considerable profits in these days, will have to pay more to the State; but these are virtually the only changes. Doubtless, Sir Kingsley Wood realised that any increase in the rates of direct taxation would result not in an increase, but in a lessening, of revenue, and has held his hand. If, however, Britain is not compelled to pay out of one pocket, she pays heavily out of the other. The duty on tobacco rises by 6½d.-7½d. an ounce, which means, in effect, that the ordinary packet of cigarettes, hitherto costing 9d., will cost a shilling from this morning onwards. Beer becomes 2d. a pint dearer; 4s. 8d. is added to the bottle of whiskey, whose price is now substantially over a pound; entertainment tax is doubled. The purchase tax on luxury articles—among which are reckoned silk dresses, fur coats, cosmetics, and musical instruments—is increased from 33⅓ to 66⅔ *per cent.*, and thereby the Chancellor expects to kill two birds with one stone; he proposes, in the first place, to make a certain amount of money, and, in the second place, to discourage the buying of luxury articles. Many British Ministers have called attention to the fact that a great deal of unnecessary buying and selling continues; factories which might be turning out munitions, or, at any rate, necessary articles, are wasting their time on the production of luxuries for what remains of the well-to-do classes, and money which might be devoted to the national savings movement is being spent on the purchase of these goods. To cripple this market is one of the Government's chief ambitions, but, for some reason or other, it does not care to place a ban on the manufacture of luxuries, and chooses instead the less direct—but, perhaps, equally effective—method of prohibitive taxation. The latest increase is almost certain to have results. Most of these expensive goods are far dearer than they were, even without the tax and a further addition of one-third to their untaxed price cannot fail to put them out of the general reach.

It is described as a "popular" Budget. The House of Commons is said to have received it well, being elated by the absence of any increase in income tax. Whether the average man or woman will be similarly satisfied is another matter. Beer means much to millions of cross-Channel citizens; tobacco means even more to an even greater number, and the new scale of prices will hit them hard. Yet it is difficult to see what other course the Chancellor could have adopted. Admittedly, only a fraction of the cost of the war is being paid out of revenue; but, unless the post-war burden is to be intolerable, some proportion must be made between the amount contributed in taxes and the total of expenditure, and Great Britain must look forward to a steady increase in her cost of living. Miracles of finance are being performed. Thanks to rationing and to efficient control by the Government, the ordinary necessities of life cost surprisingly little more than they cost before the war, while wages in many cases are higher. It would be wrong to suggest that the extra 3d. on ten cigarettes will not be felt, and felt uncomfortably; but it will not mean any appreciable diminution in the number of cigarettes smoked: people will reorganise their domestic budgets to meet the new conditions. These increases, however, cannot go on for ever. Sooner or later the people of Great Britain are bound to reach the limit of their capacity for taxation, whether direct or indirect, and there is no reason to assume that the limit of expenditure on the war will be reached at the same time. At an earlier stage the war demanded something like £9,000,000 a day; the figure has risen to approximately £12,000,000, and there is small likelihood that the rate of increase will decline. What would be required, indeed, of the taxpayer if the United States had not passed the Lease and Lend Act is almost beyond contemplation. The British suffer from no illusions. Loss of life, or of freedom, is a possibility which they must face; financial loss is a certainty. High wages can be earned in certain forms of occupation, but the Government's demands are heavy, and must become heavier still as time proceeds. Luxuries will disappear before this war reaches its end, and even such little comforts as tobacco and beer eventually may become unobtainable at any price for, if the war's *tempo* increases, more ships will be needed for the transport of arms, and more factories for their manufacture. That is the real trouble—not the rising cost of living, but the growing scarcity of all articles except the bare necessities of life.

"Collaboration"

For some little time past reports from France have indicated that political changes of some importance were pending. Recent visits of Monsieur Pierre Laval to Vichy have set the gossips agog, and it has been fairly evident that, in order to protect their rear during the forthcoming spring offensive, the Germans were making an effort to place their official relations with the French Government on a more satisfactory footing. It seems now that the whole basis of Franco-German relations is about to be changed. Within the next few days—probably to-morrow—the French Cabinet will be reconstructed under the leadership of Monsieur Laval, who will become "Chief of Government." Marshal Pétain will retain his title as Chief of State; but the posts of Premier—which he held—and of Vice-Premier, which was held by Admiral Darlan, will be abolished, and the Admiral probably will be entrusted with the portfolio of Foreign Affairs. The full significance of these proposed changes cannot yet be estimated; but it is stated that official circles in London take "a very grave view" of the new position, and that an even graver view is taken in the United States. The suggestion is that Monsieur Laval's return to power will be accompanied by an open avowal of full collaboration between the French and German Governments. Ever since the armistice Monsieur Laval has been known to be in favour of such a course. Manifestly he is convinced that the "Axis" Powers must win the war in the long run, and that France's only hope of national survival lies in official acceptance of this view. The question naturally arises: what does "full collaboration" mean? If Monsieur Laval's proposals are accepted, the line of demarcation between occupied and unoccupied territory may disappear, and the French Government may return to Paris. In that event there almost certainly would be a breach of diplomatic relations between France and the United States. Admiral Leahy, the American Ambassador in Vichy, has been doing everything in his power to prevent the development of the "collaboration" policy; and when the report of Monsieur Laval's return reached Washington yesterday there even was a demand in certain quarters for the seizure of French possessions which have strategic value. It is too soon yet to pass judgment on the French attitude. Full collaboration with the Germans undoubtedly would be a serious blow to the Allied cause, particularly if it should involve the use of the French Fleet, or even of the French Mediterranean and North African ports by the Germans. In effect, it would mean the adhesion of France to the "Axis" group, with all the dire implications of such a step. Whatever happens, it must be remembered that France is not a free agent. She is a defeated nation under the full control of her conquerors. There, for the moment, the matter must be allowed to rest.

THE Duke of St. Albans, who arrived in Dublin yesterday, is staying at the Royal Hibernian Hotel.

The Marchioness of Kildare, who was staying in Dublin this week, has returned to Borris House, Co. Carlow.

Lady Dunalley has arrived in Dublin from Kilboy, Nenagh, Co. Tipperary.

The Venerable I. H. Pratt, Archdeacon of Clogher, is staying in Dublin at present.

Mr. Leslie Howard has left Dublin for the country; he will leave Ireland shortly.

The Royal Yugoslavian Consul, Mr. Victor G. Davey, has returned to Verney House, Kilternan, Co. Dublin, from London.

Mrs. Dermot Gogarty has gone to England.

Miss Ethel Jameson has returned to Dublin.

The Earl and Countess of Sefton have returned to England after a short visit to Ireland.

A marriage has been arranged, and will take place quietly in June, between Vincent Harold Nash, elder surviving son of Lady Nash and the late Sir Vincent Nash, D.L., K.C.S.G., Shannon View House, Kilmurry, Limerick, and Fearga Mary, daughter of the late Charles O'Conor, K.M., and Mrs. O'Conor, Lucan House, Lucan, Co. Dublin.

The marriage arranged between Michael F. Coghlan, Provincial Bank, Killarney, fifth son of the late James Coghlan and Mrs. Coghlan, Grey Friars, Waterford, and Margaret, elder daughter of Mr. and Mrs. John Deighan, Castletown, Navan, will take place at St. Adam and Eve's Church, Dublin, on 21st April, 1942.

The engagement is announced, and the marriage will take place quietly early in May, between Francis Gordon, only son of Mr. and Mrs. F. de Vere Hunt, "Richelieu," Sydney parade, Sandymount, and Margaret Rose Maguire, M.P.S.I., eldest daughter of Mr. and Mrs. J. Maguire, 1 Elgin road, Ballsbridge.

Doctor Henry Moore has returned to town.

Dr. Harold Quinlan has returned to 43 Fitzwilliam place.

Switzers are showing a charming variety of new Umbrellas for Spring, including exceptionally smart Plain and Fancy Oil Silks, in an endless range of colourings. Plain at 8/11 and 12/11, Fancy, 9/11, 15/11 and 18/11.

Margaret Watson continues to receive additions to her Spring Collection. New Suits, Jersey Dresses in pastel shades. Tailored Summer Frocks, Coats, etc.—17a Dawson street.

A Double-breasted Camel Coat, with raglan sleeves, new style pockets and half-belt, 6½ gns., at The Fashion Shop, 3 Grafton street, Dublin (over Barretts).

Leaders of Fashion in all Spectacle Wear—Dixon and Hempenstall, Grafton street.

Chiropody: All Foot Troubles.—N. Devitt, M.N.I.Ch., M.N.S.Ch., M.N.I.M., 5 Wicklow st

Powder Blue Tweed Coat with novelty belt and dolman sleeves for 8½ guineas at Slyne's, Ltd., 71 Grafton street.

X-Ray fitting of Shoes ensures complete comfort.—Stephens and Bourke, 26 Stephen's Green.

To Ladies—Medical Appliances, Belts, etc. Artificial Silk Elastic Stockings which defy detection, or Lastex and Lastestar Stockings, which need no covering hose and wash well. Lady attendants.—Fannin and Co., Ltd., 41 Grafton St.

Sharpley's, Specialists, Baby Linen, Nursery Accouchement Sets. Price List—2 Nassau Street, Dublin.

CRUISKEEN LAWN

By MYLES NA gCOPALEEN

I WAS thinking (in all seriousness, as the man said) of writing a long paragraph about a man called Reaper who invented a new sort of cushion. This cushion was so far ahead of any other sort of cushion that it revolutionised the whole cushion industry. Having said that much, I had intended to dwell somewhat on the technical aspects of Reaper's invention and then come out with the side-splitting remark that the invention had led to reapercushions throughout the civilised globe. That will give you some idea. Keats once said, *apropos* of the enduring youthfulness of all policemen, that "a thing of duty is a boy forever."

Indeed, I remember once toying with the case of a man who had spent twenty hard years in the service of the Irish Lights Commissioners, mucking around in all sorts of weather with our coastal navigation marks. He met and married a widow who was so wealthy that he found he could retire and live in comfort on her money for the rest of his life. There was some question of him making some remark about being now settled down and having no more nights out with the buoys. All this, as I said, will give you some idea, some inkling of what goes on in my dirty mind. Skip it. Ing.

* * *

Yourself again and your trousers on you. How do we feel to-day

Very well, thank you.

And glad I am to hear it. Would you split a redbreast with me to keep the life in us before we freeze to death this bitter day?

No, thank you, I never drink before five.

And a wise rule for those who enjoy their God-given health. One question, and one only. Our friend who talks to you about his brother. His nibs with the cap. Have you come across him in recent times?

It is some days since I saw him.

And no wonder, faith, because two nights ago I was down in Ringsend transacting my personal business. A certain establishment on the left. Stuck inside in the snug, with a Free State Army private and a certain detective that you know, and that I know, drinking pints and whispering together like men that were up to some class of a big illegality. But yours truly was taking it all in. Kept the weather-eye open.

I see.

O yes. Certainly. Would you like to know what the game was? Not that I heard a word that was said. I have a head on my shoulders and I use it. Two and two make four. What would you say the game was?

I have no idea.

Waiting to whip a doctor's car, and over the border with it. What else? Pull the handle off with a monkey wrench, then away out the Swords road like the hammers of hell. It is done every night in the week, and I know who is behind it, faith I will have that gentleman behind bars before he is much older. And the two boyos with him as well.

I see.

And now I am going to leave you. But one word of advice that I gave you before, Nolly may tango. Follow? Keep far away when you see his honest face on the horizon.

Thank you very much. Goodbye.

* * *

Answers to questions on page 1, column 6. 1. In Malay. 2. 36 feet long. 3. Said of a person who is going to a wedding, but is not related to bride or groom. 4. No; it can be stretched out indefinitely. 5. Thiocarbonyl chloride, strontium carbonate and Stockholm tar. 6. Cellini.

FUNERALS

MR. G. F. MacLOUGHLIN

The funeral took place yesterday to Glasnevin Cemetery, after Requiem Mass at the Church of St. Francis Xavier, Gardiner street, celebrated by the Rev. C. Lonergan, S.J., of Mr. Gerard F. MacLoughlin, 12 Jones's road, Dublin, and of the reporting staff, Independent Newspapers, Ltd. Rev. Father Lonergan also officiated at the graveside.
Chief mourners:—Mrs. K. MacLoughlin (widow), Robin and Adrian MacLoughlin (sons), Mr. P. MacLoughlin (father), Mr. V. MacLoughlin (brother), Mrs. F. Trench, Mrs. G. McCourt and Miss F. MacLoughlin (sisters), Messrs. F. Trench and Gerard McCourt (brothers-in-law), Miss T. Francis (sister-in-law), Ray Fitzpatrick and D. Fitzpatrick (relatives).
In addition to representatives of the *Irish Independent* and other newspapers, as well as the Dail reporting staff, there were present:—The Lord Mayor (Alderman P. S. Doyle, T.D.), Alderman A. Byrne, T.D.; A. Byrne, jun. T.D.; Dr J. Hannigan, T.D.; Professor M. J. Ryan, K.C.; Messrs. J. R. Coghlan, Walter Molony, Sean MacBride, C. Lehane, J. C. Rutledge, P. D. O'Grady, F. Dunne, E. A. Lawlor, J. Grealy, Val Vousden, M. Lynch, N. Barron, W. J. Flynn, P. G. Woods, N. Logue, L. Boyle, J. W. Moore, Superintendent S. Shepherd, Detective-Sergeant James McSweeney, J. P. McSweeney, Mr. and Mrs. Peter Connolly.

MRS. MARY HARRIS

The funeral took place yesterday of Mrs. Mary Harris from Corpus Christi Church after 9.30 Mass. The Mass was celebrated by the Rev. J. Union, who recited the prayers at the graveside.
The chief mourners were—Mrs. A. Clarkin (daughter); D. and J. Harris (sons); Andrew Clarkin (son-in-law); Mrs. J. and D. Harris (daughters-in-law); Mr. and Mrs. C. McGladdery, Mr. and Mrs. White, Mr. A. Martin, Mrs. Daly, and Mrs. McLoughlin.
The attendance included—Mr. S. Brady, T.D.; Alderman A. Byrne, ex-Superintendent Hurley, Superintendent J. O'Neill, Sergeant J. Hartnett, Superintendent Brennan, Captain and Mrs. Foley, Mrs. N. Brereton, Mr. and Mrs. S. H. Rice, Mr. and Mrs. McLoughlin, Mr. J. J. Ward, Mr. and Mrs. H. Daly, Mr. and Mrs. W. Clarkin, P. J. Whelan, Mrs. S. Ryan, D. Barry, Messrs. S. Murphy, R. Bourke, P. R. Gogan, S. Dempsey, Mrs. J. Goff, Miss R. Goff, Mr. L. Bourke.

GAIETY THEATRE

There were many admirable points in the Dublin Grand Opera Society's presentation of "La Tosca" at the Gaiety Theatre, Dublin, last night. May Devitt, in the title rôle, played the part with great feeling. John Torney was very convincing as the painter, Cavaradossi. John Lynskey caught a lot of the ruthlessness of the police chief, Baron Scarpia, and he, too, was always well over his music. Sam Mooney (Angelotte) and N. J. Lewis (Sacristan) were very capable. Mr. Charles Lynch conducted. At times the orchestra tended to overplay the singers.
To-night—"Il Trovatore," at 7.30.

"MESSIAH" BI-CENTENARY

Last night the gentlemen and choristers of the combined choirs of St. Patrick's and Christ Church Cathedrals, Dublin, presented Handel's "Messiah" to a large gathering in Christ Church Cathedral to commemorate the part played by those choirs in the orginal production two hundred years ago. The work was beautifully rendered.
The organ accompaniment by Professor Thomas H. Weaving provided effective support to the singers. The soloists were Master Vincent (soprano), Messrs H. Begley and Rafter (altos), Maddison and McCullough (tenors), and Horan and Cowle (bassos).

SOIL MECHANICS

"Some Structural Applications of Soil Mechanics" was the subject of a paper read last night by Mr. P. Beausang, B.E., before the Institute of Civil Engineers of Ireland at 35 Dawson street, Dublin. He urged the necessity for test laboratories as they could not say they knew what their roads, railways, enbankments, cuttings, cliffs and river banks depended upon for stability unless they tested the subsoils. Nor could they estimate, nor properly design, for structures of any types resting on soils unless they tested such soils.

A DAY AT THE ZOO

The lecture entitled "A Day at the Zoo," to be given at the Royal Dublin Society on Friday next, will be illustrated by slides selected from photographs by members of the Royal Zoological Society of Ireland, and by a cine-film in colour, exhibited by Mr. C. A. Jones. The lecturer, Mr. T. H. Mason, will tell many interesting and amusing facts about the animals, their food, mentality and reactions to their surroundings. Does a crocodile suffer from toothache? Why the penguin cannot fly. Why the owl can see in the dark. Why the bears are better mathematicians than the birds, and how to distinguish a man from a monkey, are some of the interesting points that will be explained. The lecture will be given both at 3 o'clock and at 8.15 p.m.

HIGH WATER AT DUBLIN.

	To-day.	To-morrow.
Morning	0.15	0.50
Evening	0.20	0.56
AT OTHER PORTS	**Morning.**	**Evening.**
Cork	6.27	6.40
Dundalk	—	0.5
Galway	5.56	6.21
Sligo	6.50	7.15
Waterford	7.25	7.38

ON THE WIRELESS

Times given are Summer Time. Where Double Summer Time is in force add one hour.

IRISH PROGRAMME

Clar Do Scolairi Scoil: 5.0—To-day's Historical Picture. 5.5—Music and How to Enjoy It." Talk by Lieut. M. A. Bowles. 5.40—Stock Exchange, Sports Results. Official Announcements. 6.45—News. 7.5—"Let's Talk Law." 7.25—Unfamiliar Handel Songs: Richard Midgley (tenor). 7.40—Trath na gCeisteanna 'a stiuru ag Muri O Dubhghaill. 8.10 — Newcomers. 8.40—"In Search of Local History in Co. Wicklow" No. 1: A Talk by Dr. Charles Dickson. 9.0—Ulster Ballads: Antrim, Down, Tyrone, Sam Carson (baritone). 9.20—"Wolfe Tone as Journalist." Talk by Denis Ireland. 9.35—Ursula Murphy (piano). 9.50—Light Music. 10.0—Nuacht. 10.10—News in English. 10.30—Garda Ceilidhe Band, under the direction of Superintendent C. O'Donnell Sweeny.

B.B.C. PROGRAMME

6.0—News. 6.15—Records. 6.30—Exercises. 6.50—Time for Today. 6.55—"Lift Up Your Hearts!" 7.0 — News. 7.15—Kitchen Front. 7.20—Records. 8.0—Band. 8.30—"Calling Our Parents." 8.45—At Home To-day. 8.5—Schools. 9.15—Service. 9.35—Music While You Work. 10.0—Orchestra. 10.45—Dorothy Ward. 11.0—Revue Orchestra. 11.30—Works Wonders. 11.55—"On the Land." 12.0 — News. 12.15—Radio Allotment. 12.25 — Band. 1.0—Henry Hall. 1.30—Orchestra. 2.0—Music While You Work. 2.30—Russo-Spanish Music. 3.0—"Where Beauty Lies." 3.15—Music-Hall. 4

BIRTHS, MARRIAGES AND DEATHS

Announcements in this Column (which in all cases must be authenticated) are charged at the rate of 1/- per line (minimum 3/-).

BIRTHS.

BREWSTER—April 8, 1942, at Hatch Street Nursing Home, to Nancy (née Fry), wife of William H. Brewster, A.C.A., "Naomar," Woodland Park, Blackrock, the gift of a son.

FRAME—March 22, 1942, at Bellvue, Delgany, to David D. and Dympna Frame, a daughter (Barbara Elizabeth).

HALPIN—April 10, 1942, at Millbrae Nursing Home, Glasgow, to Hilary (née Keighley-Bell), wife of W. R. C. Halpin, of Ford Lodge, Cavan, a son.

O'KEEFFE—April 3, 1942, at Eveleen Nursing Home, to Maire, wife of Patrick O'Keeffe, Laraghcon, Lucan, a son.

MARRIAGES.

COLFER and FLOOD—April 8, 1942, at the University Church, St. Stephen's Green, Dublin, by the Rev. Dr. O'Brien, assisted by the Rev. Dr. Cleary, O.P.; John Redmond Colfer, eldest son of Mr. and Mrs. T. G. Colfer, Rosbercon Castle, New Ross, to Aveen, only daughter of Dr. and Mrs. Richard Flood, Newry, Co. Down.

HEWITT and WALLEN—March 25, 1942, at Sandford Parish Church, Dublin, by the Rev. W. Nesbitt Harvey, B.D.; William Ronald Maxwell, younger son of the late Mr. and Mrs. W. E. Hewitt, of Churchtown, Co. Dublin, to Ruth Alexandra, second daughter of Mr. and Mrs. F. A. Wallen, "Nobber," Charleston Road, Rathmines.

McCAUGHEY and CHARLES—April 8, 1942, at St. Thomas's Church, Belfast, by the Archbishop of Dublin, the Most Reverend Dr. Barton, assisted by the Rev. R. A. Deane, M.A.; Reverend James McCaughey, M.A., Howth, only son of Mr. and Mrs. John McCaughey, Londonderry, to Edith, elder daughter of Mr. and Mrs. W. J. Charles, Downshire Park, Bangor. At home, The Manse, Howth, 28th and 29th May, 1942.

DEATHS.

BROWNING—April 14, 1942, at Carass Court, Croom, Co. Limerick, Elizabeth Anna, widow of the late Thomas Wise Browning. Funeral private. No letters, please.

FITZGERALD—April 13, 1942, at a nursing home in London, Desmond Richard Fitzgerald, late Director, Medical Supplies, Malay States. R.I.P.

HAMILTON—April 14, 1942, Margaret Frances, 38 Foyle road, Fairview, widow of the late Thomas Hamilton. Deeply mourned by her sorrowing family and relatives. Funeral from above address, after Service, 10.30 a.m., to-morrow (Thursday), morning, to St. George's Burial Ground.

"I know that my Redeemer liveth."

JACKSON—April 13, 1942, in hospital, Charlotte, loving wife of J. Jackson, 142 Philinsburgh avenue, Dublin. Funeral private. At rest.

MacCLANCY—April 12, 1942, Squadron Leader Michael Robert (Bob), R.A.F., killed on active service. R.I.P. Remains arriving at Dun Laoghaire this (Wednesday) evening. Funeral, after 10 o'clock Mass, to-morrow (Thursday) from Baldoyle Church to St. Fintan's.

POWELL—April 14, 1942, at her residence, 41 Fortfield terrace, Rathmines, Dublin, Mary Teresa (née O'Connell), wife of Lieutenant-Colonel C. K. Powell, Funeral, Mount Jerome, this morning at 10 o'clock.

WINCKLE—April 14, 1942, at his residence, 21 Addison road, Fairview, Frederick James Winckle. Deeply regretted by his sorrowing wife, sons and daughters. Funeral arrangements later. God gently closed his weary eyes, and whispered: Peace be thine.

ANNOUNCEMENTS received late for this Column will be found on Page 2.

IN MEMORIAM.

BRYAN (Bray)—Fifth Anniversary—In loving memory of my beloved wife, Janie, who passed away 15th April, 1937. "Until the day break."

MacLACHLAN—In ever-loving memory of my beloved, David McKelvey MacLachlan, late Lieut.-Colonel, Connaught Rangers and R.A.S.C. Fell asleep, April 14th, 1932. "Until the day dawn."

PHILLIPS—In ever-loving memory of my dear husband and our dear Daddy, Stephen Phillips, Ballybrophy, Leix, who passed to his rest, 15th April, 1941. "Resting where no shadows fall."—Inserted by his loving wife and children.

PHILLIPS—In loving memory of Henry Phillips, late R.S.M., 6th Battalion, Royal Ulster Rifles, killed on war operations, 15th April, 1941.—Inserted by his loving wife and family.

SKERRETT—In ever-loving memory of my dear mother, who died on the 15th April, 1936. Remembered by her son, David, and family.

"For ever with the Lord."

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LONDON MONEY MARKET

Credit conditions were very comfortable in Lombard street yesterday, and borrowers were able to satisfy their requirements with a minimum of difficulty. Fair lines of money were available from outside institutions at ½ p.c.

Superintendent M. J. Higgins.—Iris *Oifigiuil* announces that Superintendent M. J. Higgins retires from the Garda Siochana as from to-day

SENTENCE ON MUTE CORKMAN

Frank Twomey of Ballyhooley road, Cork, who remained mute during his trial at the Special Criminal Court, Dublin, yesterday, was sentenced to six months' imprisonment when found guilty of membership of an unlawful organisation, failure to give an account of his movements, and having an incriminating document. The Court ordered his release if he entered into recognisances to keep the peace for two years.

A Civic Guard sergeant gave evidence of discovering a copy of a document known as the Stephen Hayes Confession when, with other Guards, he searched the accused man's residence.

Referring to the document, Twomey said "I got a loan of it, and it is mine."

OTHER SENTENCES

The following sentences were also imposed:—

Callaghan McCarthy, Barrett's Buildings, Cork, two years for possession of a document last February relating to the L.D.F., an incriminating document, and failing to give an account of his movements, McCarthy refused to plead.

Evidence was given by a detective-sergeant that on searching the accused man's house documents were found in regard to the strength, armament, and training of L.D.F. groups; the manufacture of mines, incendiary bombs, letter bombs, the use of detonators how to mine bridges and de-rail trains.

Denis Murphy, St. Mary's place, Curranabraher, Co. Cork, eighteen months, not to be enforced if he entered into bail to keep the peace for two years, for possession of 31 rounds of assorted ammunition, with intent to enable another person or persons to endanger life.

James Savage, Pope's quay, Cork, four months' imprisonment for failing to give an account of his movements, the sentence not to be enforced if he entered into bail to keep the peace and be of good behaviour for two years.

Mr. O. Moriarty, K.C. (instructed by Mr. J. A. Geary, Chief State Solicitor's Office), prosecuted in all cases.

SEAMEN'S ACTION

The hearing of an action of four seamen against the owners and the master of the Finnish ship Vicia, now at Dublin, was opened and adjourned until to-day. The men, Achilles Herman, first officer; Joseph Burns, second mate; Istvan Remenyi, radio operator, and Constantine M. Nantsos, second engineer, allege that they had been brought from the United States of America to this country on a "round trip" contract, and that the master told them, in Dublin, that he had orders to pay them off there. They claim declarations that the master is bound to continue the sailings and that their purported discharge is illegal. They also seek an injunction to restrain the owners from selling the ship until provision shall have been made for their return to the United States, or to their respective countries; and they claim damages for alleged wrongful dismissal and breach of contract.

The defence pleads that the men ceased to be officers of the Vicia on November 28, 1941, when they were discharged by the master; denies that there was a contract to continue the voyage beyond Dublin, and says that if there was it was impossible of performance.

Mr. Basil McGuckin, K.C., Mr. Nolan Whelan, K.C., and Mr. John Farrell (instructed by Mr. Donal J. Delany) appeared for the seamen; and Mr. O'Dereng, K.C., Mr. Lavery, K.C., and Mr. Vaughan Wilson (instructed by Messrs. D. and T. Fitzgerald) for the owners and the master of the ship.

Mr. McGuckin, said that, so far as he was aware, this was the first time the Court had been asked to interpret maritime lien and maritime law that was to be exercised in favour of foreign seamen on board a foreign ship, who were left off a foreign ship in a foreign port.

When the case for the seamen had concluded the Court adjourned.

HABEAS CORPUS REFUSED

The President of the High Court, Mr. Justice Gavan Duffy, and Mr. Justice Martin Maguire, in the High Court, Dublin, yesterday, refused an application for a writ of *habeas corpus* on behalf of Michael Faulkner, Clanbrassil street, Dundalk, who, it was stated, had been sentenced to 184 days detention by a courtmartial for deserting from the Defence Forces.

It was further stated that Faulkner had denied that he had joined the regular Army, but that at one period he had been a member of the Reserve.

Mr. Alex. Lynn (instructed by Mr. L. C. Murphy), who appeared for Faulkner, said that it had not been established that Faulkner had been a soldier of the Army. He submitted that the Statute renewing the Defence Forces Act of 1923 had since 1938, not been enacted in accordance with the terms of the Constitution then in existence; and he stated that instead of its having been signed in accordance with the Amending Act of 1936, it had been signed in accordance with the new Constitution of 1937. He contended that the Act was invalid, and that the courtmartial was a nullity. The Constitution of 1937 did not, he said, claim to be an Act of Parliament.

The Court did not call on Counsel for the Attorney-General, Mr. Kevin Dixon, K.C., and Mr. Carroll O'Daly (instructed by the Chief State Solicitor) to reply.

Delivering judgment, the President said that the affidavit grounding the application did not allege any unlawful detention, or that the applicant was not a person subject to military law. The Court were satisfied that the Constitution had duly been enacted by the people in exercise of the sovereign rights of the nation.

The Court made no order in regard to costs.

NOT GUILTY

James Pearson, 15 O'Carolan road, Fairbrothers' Fields, was found not guilty in the Dublin Circuit Criminal Court yesterday of breaking and entering the premises of Messrs. Price, Tailors (Ireland), Ltd., Mary street, Dublin, on October 24 last. He was discharged.

DRIVING A FIRE CAR

Christopher MacDonagh, a driver of a Fire Brigade turn-table escape, when driving the vehicle to an outbreak of fire, came into collision with a signal light bollard at Beresford place. As a result of the impact, four members of the Brigade were thrown on to the roadway, and one had to be treated in hospital.

MacDonagh was summoned for driving without exercising reasonable consideration for other users of the roadway before District Justice Lennon, in the Dublin District Court, who dismissed the summons.

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How to Stop False Teeth Slipping
If your plate is apt to slip or drop, do what 60,000 Dentists advise the world over. Sprinkle your plate with Dr. Wernet's Powder in the morning. Dr. Wernet's keeps plates firm and comfortable all day long and forms a soft *alkaline* cushion which prevents Acid mouth and Gum soreness. Try Dr. Wernet's to-day. You will be delighted. From all chemists.

COMING OFFENSIVE

By Our Military Correspondent.

If we compare the course of the War this year with the situation at the corresponding periods of 1941 and 1940, we find a definite change—In that the German High Command had already "got off its mark," so to speak. Each year Germany began by a preparatory campaign to clear the ground for the main effort of the year. On April 8th, 1940, the operations in Denmark and Norway were initiated as a preliminary to the main offensive in the West. Last year, on April 6th, similar operations took place in Greece and Yugoslavia preparatory to the Russian campaign. But, during the winters 1939-40 and 1940-41 Germany had enjoyed a complete rest from any serious fighting activity, while this year the situation was not the same. Whether the Russian back-end successes were greater or less than they—or the Germans—expected, there can be no doubt at all as to the enormous "containing force" value of the Russian winter effort. For the first time during the war Germany did not possess a free hand to make preparations on the scale and in the detail for which they have so remarkable an aptitude.

In case it might be considered that Japanese intervention has really served the rôle of the preliminary campaigns of earlier war years, it may be said that this could only arise from Allied mistakes — which, indeed, were so possible that the German High Command may have banked on their being made. Apart from that, Japan should be—and in the long run must be—fought by forces which would not in any event have fought Germany—Americans, Chinese, Colonial Dutch, Indians.

The Allies did, however, weaken their forces in the Middle East—parading them uselessly between two battlefields, like D'Erlon's corps at Ligny-Waterloo, only on the modern scale of distances. As a result, the Axis Mediterranean position benefited very greatly—and the very important Malta *point d'appui* is sore beset. Now we are hearing of "increased activity" in Libya—also by the Axis. In this theatre the main Axis forces appear now to be on their right, near Mekili, which might indicate an intention to hem back the Allies against the coast in the Tobruk-Sollum area. But if the Axis really mean business in Africa transport is a formidable problem. For this reason, a recent Russian report that transport 'planes formerly in Africa had been identified in the Staraya Russa region is rather puzzling.

NEAR EAST CAMPAIGN

At one time there was much talk about a German operation against Turkey, but this has died down of late. Nor have we latterly heard much of preparations in the Greek islands for an aerial attack on Cyprus—though, undoubtedly, aerial raids in the Suez Canal region are on the increase. Also there have been diplomatic comings and goings, as between the Axis and Turkey, Bulgaria, etc. Altogether, it could scarcely be said that enough data exists at the moment on which to forecast—in the Near East—anything corresponding to the preliminary campaigns of 1940 and 1941.

On the other hand, Generals Sikorski and MacNaughton presumably did not make their recent trans-Atlantic journeys for health reasons. Both are stated to be confirmed "second frontiats"; and both command troops, who might very well be indicated for "somewhere in Northern Europe." Also, it should not be forgotten that a considerable American contingent participated in the North Russian fighting of 1919—and the U.S. Chief of Staff is in Britain at the moment. There have also been Russian, German and Finnish speculations about Murmansk—and a certain added amount of activity there by land and sea. It may be that the Allies—having missed the tide badly in the Near East—are contemplating at least a serious diversion in Norway and Finland. In that region, obviously, they would be well situated to cause the maximum distraction—should it be the German aim to strike their main blow in South Russia.

Once more the report has gone round about the 100 German divisions to deliver this blow. We are also told that 122 Russian divisions under Marshal Voroshilov are in position to meet them—all of fresh troops on both sides. As against this, one Swedish commentator says: "The new offensive will employ arms, tactics and strategy of quite a new character." In detail: "It will consist of a succession of powerful, isolated blows on different sectors of the front." Now, there would be nothing "quite new" about all this, except that it would be totally different from last year's German methods. If such a course were to be adopted it would certainly look as if it were *faute de mieux*. Still, the first "powerful, isolated blow" might very well be aimed at Leningrad and Russia's railways to the Arctic. It would be well worth while for the Germans to isolate Russia on this side—once and for all. Strategic—if not tactical—communications will be easier here; seeing that the British have made no attempt at all to dispute control of the Baltic Sea, now open again to navigation.

Such a move might quite possibly have once more the element of surprise that hitherto has stood the Germans in such good stead. In view of the fact that all eyes appear to be fixed on the Caucasus—why not strike promptly 2,000 miles north of there? A really full-sized initial success in April-May, 1942, would be simply immensely valuable.

STOCK MARKET REPORTS

DUBLIN EXCHANGE

Local issues presented a much busier appearance on the Dublin Stock Exchange yesterday, and the outstanding feature was the continued strong buying of Great Northern issues, which resulted in further sharp gains. Home Government Funds displayed fresh firmness, but Irish Industrials remained quiet.

4 per cent. Exchequer Bonds advanced 10/- to 110, and 4½ per cent. Land Bonds moved up to 115½, while other issues held steady. 3½ per cent. War Loan tended higher to 106¼.

Bank of Ireland stock jumped 3 points to 312, and other counters were well maintained, apart from Provincial Old, which dipped to 39/6. Guinness units shaded off to 85/-, pending the British Budget announcement.

Great Northern Ord. spurted almost 2 points to 18½, while the Pref. and the Guaranteed both registered gains of a point. The Deb. jumped 2½ points to 74, and finished all buyers. Great Southern Ord. and Deb. also moved in favour of holders in a small way, but the Guaranteed eased to 38½.

Pim Bros. Pref. inclined to harden, but Clondalkin Paper Ord. eased to 5/3. "Independent" Pref. recovered 1/- to 29/-, but Irish Cinema Pref. lost 1/- and Irish Sugar Pref. gave way to 24/6.

British Industrials, on the whole, were quite good in tone, although trading was slight, due to Budget considerations. Textiles inclined firmer, with Coats Ord. 35/- and Courtaulds 32/10½. Imperial Tobaccos advanced 1/- to 123/3, while Dunlop Rubbers and Imperial Chemical Ord. tended to harden.

OFFICIAL QUOTATIONS

*Odd lot. a asked. b bid.
(Previous prices in parentheses.)

GOVERNMENT FUNDS—4½ p.c. Third National Loan (111) *111½; 3½ p.c. Fourth Loan (under £200) (105⅝) 106; 3¾ p.c. Financial Agreement (109¼) 109¼; 4 p.c. Exchequer Bonds (109½) 110; do. Deed (109⅛) 110; 3¼ p.c. National Security (103½) 103½; do. Scrip (Fully Paid) (103) 103 3¼; 4½ p.c. Land Bonds (115¾) 115⅞ ⅞; do. (under £200) (115⅝) 115⅝; 3½ p.c. War Loan (106) 106⅜ ¼; do. Deed (105⅞) 106¼; do. (under £200) (106) 106⅛; India 3½ p.c. Stock (101) 101.
CORPORATION STOCKS—Dublin 4¼ p.c. 1955/'77 (106) *106.
BANKS—Bank of Ireland (309) *312; Hibernian (37/6) 37/6; National (38/-) 38/-; Provincial Old (40/-) *39/6.
BREWERIES AND DISTILLERIES—Guinness Ord. (85/11½) 85/11½ 5/-.
TELEGRAPHS—Marconi Int. Marine (28/9) *28/9.
RAILS AND TRANSPORT—Gt. Northern Ord. (16¼) 17¼ ½ 18 18⅛; do. Pref. (35) 36 6; do. Gtd. (54) *54¾ 5 5; do. Deb. (71½) 74; Great Southern Ord. (14) 14½; do. Pref. (17½) 17½ ½; do. Gtd. (38½) 38¼; do. Deb. (59⅝) 59⅞ 15/16; L.N.E. 1st Pref. 51; L.M.S. 4 p.c. Pref. 71⅜; Canadian Pacific 4 p.c. Deb. 105 7/16; Central Argentine 4½ p.c. Pref. 12⅞; Bahia Blanca 4½ p.c. Deb. 50⅞; B.A. Great Southern 5 p.c. Pref. 21⅜; do. 4 p.c. Deb. 54⅞; P. and O. 4½ p.c. Deb. 100¼; Dublin Transport Ord. (15/9) 15/9; do. Pref. (22/9) *22/6.
BAKERY AND MILLING—Ranks (Ireland) Pref. (26/-) 26/-.
DRAPERIES—Pim Bros. Pref. (12/6) *12/9.
IRISH INDUSTRIALS—Cement Deb. (107⅝) *107⅞; Clondalkin Paper Ord. (5/6) *5/3; Independent Pref. (28/-) *29/-; Irish Cinema Pref. (13/-) *12/-; Irish Sugar Pref. (24/9) 24/6.
BRITISH INDUSTRIALS—B.A.T. 5 p.c. Pref. 27/11½; Callinders Cable Ord. 72/11½; Coats (J. and P.) Ord. (34/6) 35/-; Courtaulds Ord. (32/41½) 32/10½; Dunlop Rubbers (24/10½) 25/- 5/11½; English Sewing Cotton Ord. (26/-) 26/-; Imperial Chemical Ord. (32/41½) 35/3; Imperial Tobacco Ord. (122/3) *123/- 3/3; Lawes Chemical Ord. 8/8½; do. Pref. 9/6¾.
IRISH BANKS' RATE (changed October 26, 1939), 3 p.c.; Loans on Government Stocks transferred, 3½ p.c.; Deposits, 1 p.c. The foregoing rates are subject to variation.

COMPANY NEWS

Bairds and Scottish Steel.—Final on Ord. of 3 p.c., making 5 p.c. (agst. 8 p.c.).

General Mining and Finance Corporation.—Final dividend of 15 p.c. (3/- per share), which makes, with the interim, a total of 25 p.c. (5/- per share) (same).

Kapala Rubber Estates of Malaya.—Profit £69,644 (agst. £48,249). Dividend nil (agst. 10 p.c.).

Murex.—Interim of 7½ p.c. on Ord. Last year's interim was also 7½ p.c., and was followed by a final of 10 p.c. and a bonus of 2½ p.c.

WALL STREET

NEW YORK, Tuesday.—The market drifted slightly lower during the morning, with some industrials falling to new low levels. In face of the general tone of the international picture, the market descended still further in the afternoon, with the average for prices at the lowest since March, 1938. The heaviness of U.S. Steel and Bethlehem Steel started the retreat, with the Rails and Industrials also moving lower.

The market closed heavy. The turnover of 337,000 shares comprised 789 stocks, of which 58 were higher, 600 were lower, and 131 remained unchanged.—(Reuter.)

IRISH EXCHEQUER

The Exchequer return for the period April 1 to April 11, 1942, shows that revenue is £152,412 higher at £1,493,040, and expenditure £14,000 more at £247,500, compared with the same period of 1941.

The balance in the Exchequer on April 11, 1942, was £3,639,915, compared with £1,835,448 on the corresponding date last year, and £2,394,375 on April 1, 1942.

G.S.R. RECEIPTS

Week ended April 10, 1942:—£92,995, an increase of £3,055 on the same week last year. Total for 14 weeks £1,292,729 (increase £110,176).

LEGAL TENDER NOTE FUND

The amount of legal tender notes outstanding on April 11 was £18,677,482 10/-, compared with £18,562,545 10/- on April 4. The amount issued during the week was £281,531 10/-, and the amount redeemed £166,594 10/-.

LONDON STEADY

With the Chancellor of the Exchequer introducing his Budget, operators on the London Stock Markets yesterday were inclined to mark time. Movements were not on a very large scale and there was nothing very outstanding apart from Gilt-edged securities. These developed increased strength, and War Loan 3½ p.c. and 3 p.c. both added ¼. The present price of War Loan 3½ p.c. is the highest reached this year. The sustained demand is partly attributable to the fact that the stock will go "ex interest" on April 27.

British Rails displayed further weakness, especially the Preference issues. L.N.E. First Pref. dropped 1 to 52. South American Railways showed declines. Canadian Pacific, however, were firmer.

There was little movement in Industrial shares. Though it had been anticipated that the Budget would see further increases in taxation on both beer and tobaccos, it had very little effect on the shares. B.A.T. dropped 7½ to 71/3, but Imperials were up ¼. Carreras "B" also gained slightly. Among Breweries Bass shed 6d., but Guinness were fairly firm. Distillers were 6d. down at 74/-.

Courtaulds and Dunlop Rubber were 6d. and 3d. to the good respectively. Others to gain were International Nickel, Mitchell and Butler and Tate and Lyle. Losses were sustained by Beechams "A," Coats, Stewart and Lloyd and Sudan Plantations. Woolworths were the only store to improve, being 6d. up.

The Mining Market had nothing of great interest. West Reefs regained 3d. and Western Holdings were up by the same amount.

After a rather weak opening the Oil Market rallied and finished on a firm note. Anglo-Iranian, Canadian Eagle and Shell were in demand, the last named rising 74d. to 38/1½. Rubbers were featureless.

PRINCIPAL CHANGES

BRITISH FUNDS—3½ p.c. War Loan, 106¼+⅛; do. 3 p.c., 100¼+⅛; 3½ p.c. Conversion, 106⅝+⅛; 2¾ p.c. Land, 92+1; Local Loans, 96 9/16+1/16; Nat. Defence 2½ p.c., 100⅛+⅛.
RAILS—L.M.S. 1923 Pref., 52½-1/2; L.N.E. 1st Pref., 52-1; do. 2nd Pref., 19¾-¼; Southern Def. Ord., 14⅜+⅛; B.A. Gt. Southern, 7¾-¼; B.A and Pacific 4½ p.c. Deb., 41½-1/2; "Canpac," 10¾+⅛; do. Deb., 105½+1; Cent. Arg. 4 p.c. Deb., 34-1; do. 5 p.c. Deb., 32½-1.
INDUSTRIALS—B.A. Tobacco, 71/3-71⅔.; British P. Cement, 75/--1/3; Bass, 144/6-6d.; Coats, 34/10½-3d.; Courtaulds, 35/6+6d.; Carreras "B," 13/-+1½d.; Dunlop, 25/6+3d.; Distillers, 74/--6d.; Gallaher, 55/6-1/6; Imp. Tobacco, 65⅜+1/32; Int. Nickel, 40½+¾; Mitchell B., 78/6+6d.; P. and O. Def., 27/10½+3d.; S.A. Breweries, 103/9-9d.; Sudan Plantns., 23/9-7½d.; Tate and Lyle, 60/9+3d.; Utd. Molasses, 28/7½+1½d.; Woolworth, 30/6+3d.
MINES—Cons. G. Field, 1 19/32-1/32; Durban, 2 13/16-1/16; E. Rand Prop., 1 27/32-1/32; Randfontein, 34/41/2-7½d.; Springs, 19/41/2-7½d.; W. Holdings, 11/3+3d.; W. Reefs, 32/3+3d.; Rhod. Anglo, 12/9+3d.; Bibiani, 16/6+3d.; Broken Hill Prop., 1 13/4+1/32.
OILS—Shell Transport, 38/1½+7½d.; Trin. Petroleum, 65/--7½d.

FOOD MARKETS

CATTLE.

GLASGOW (Merklands).—All Irish live-stock landed here during the past week were store cattle, and were transferred to feeders. 1,055 came from Belfast, 547 from Derry, 62 from Dublin, and 134 from Cork. Total: 1,798.

GRAIN.

DUBLIN GRAIN.—Wheat 36/- to 41/-, oats 21/-, and barley 30/- to 30/8 per barrel ex farm.

PROVISIONS.

DUBLIN BUTTER AND EGG.—Creams in short supply at 168/- per cwt., cash, less allowance on box. Eggs unchanged at: Specials 23/- to 24/-, standards 21/6 to 22/6, selected 20/- to 21/-, seconds 17/6, and ducks 17/- to 18/- per 120.

DUBLIN POTATO.—Dates, Champions, and Kerr's Pinks 7/6, Arran Chiefs and Sprys 7/-, mixed whites 6/5 per cwt. ex rail.

DUBLIN POULTRY.—For the first time crows were included in supplies, and sold at 6d. each. Other prices were as follows: Chickens, small 1/10, large 1/6 to 1/7, hens 1/6, ducks 1/5, turkeys 2/3 to 2/4 per lb.; guinea fowl in feathers 14/-, woodquest 2/-, rabbits 1/9 to 1/10, and large graziers 1/- each.

DUBLIN FISH.—Salmon 3/- to 3/10, trout 2/4 to 3/-, halibut 1/9, soles 2/6 to 4/3, turbot 2/- to 2/3, brill 1/9 to 2/6 per lb.; lobsters 27/- to 50/- per 15, mackerel 12/6 to 35/-, plaice 32/- to 142/-, cod 50/- to 90/-, whiting 55/- to 84/- ray 16/- to 45/-, and hake 35/- to 56/- per box.

DUBLIN FRUIT AND VEGETABLE.—York cabbage, large 20/- to 35/-, small 10/- to 15/-; Savoy, large 10/- to 40/-, small 4/- to 16/- per load; swedes 1/4 to 2/6, mangolds 1/6 per cwt.; lettuce 6d. to 3/-, cauliflowers 1/3 to 3/-, seconds 4d. to 1/- per dozen; cucumbers 1/9 each, radishes 2/- rhubarb 3/- to 7/-, leeks 4/- to 18/-, carrots 2/6 to 5/- per dozen bundles, 4/- to 10/- per bag; parsnips 6/- to 8/-, parsley 3/- to 4/-, apples 25/- to 55/- per box; turnips 4d. to 8d., scallions 1/- to 3/-, sea-kale 1/- to 1/4 per bunch; beet 1/- to 2/-, onions 5/- to 14/- per chip, tomatoes 30/- to 35/- boat; oranges and lemons at controlled prices.

MANCHESTER SALMON AND POULTRY.—Fair supplies of salmon sell steadily, and values well maintained. Irish quoted 7/6 to 8/- per lb. Arrivals of dead poultry steady, and in active demand. Supplies quickly cleared. Chickens, fowls, ducks and geese 1/9 per lb. (controlled price). A few spring chickens available.

GRIMSBY FISH.—Jumbo, gibber, medium and chat haddocks, large and medium sprags, codling, ling, whiting and dogfish (with heads on) 7/-, lemon soles 15/-, halibut 21/-, plaice and dabs 15/-, roker and skate 7/-, cod and sprags (headless) 9/-, haddocks (headless) 9/- per stone.

J. J. LIGHTFOOT & SON, M.I.A.A., Auctioneers of all Classes of Fruit, Flowers, and Vegetables.
MARY'S LANE & GEORGE'S HILL, DUBLIN. —(Advt.)

MISCELLANEOUS.

DUBLIN HAY AND STRAW.—Best hay 10/- to 10/6, secondary 8/- to 9/9, strong old meadow 8/- to 8/9, softer 6/6 to 7/6, straw, oaten 4/- and wheaten 3/6 to 3/9 per cwt.

LEGAL DIARY

LAW NOTICES—Wednesday, April 15.

THE SUPREME COURT—At 11. For Hearing—In re Hugh Reilly, a bankrupt in England and Cross Notice. In re same and Cross Notice.

THE REGISTRAR OF WARDS OF COURT—Before the Registrar, 11.30—Coakley, minors, confirm cert., T. G. Quirke and Co.; Reavey, a minor, orig. summons, L. E. O'Dea; settle report, R. F. Barry and Son; summons re-entered, John Briston; 8. facts, F. J. Wright. Before the Assistant Registrar, 11—Ex parte applications. Before Mr. Donovan, 11—Vch. account, Molloy, Fayle and Co.; Vch. account, Beauchamp and Orr.

THE HIGH COURT.—In Court 1, 11—The Hon. the President, the Hon. Mr. Justice Gavan Duffy, the Hon. Mr. Justice Martin Maguire. Special case stated—Mulvey, appit., Coffey, respdt. (Revenue) (at hearing). In Court 3—The Hon. Mr. Justice Hanna, 11. Admiralty Action—Herman and ors. v. Owners S.S. Vicia (at hearing). In Court 5—The Hon. Mr. Justice Black, 11. Summons—O'Callaghan v. O'Callaghan.

THE MASTER OF THE HIGH COURT—11, Motions of Course. Summonses—Duigenan v. Duigenan, Callaghan v. Callaghan, Hibernian Bank v. Ryan, same v. Glover. Motion on Notice—Donovan v. Coulter. Bankruptcy—Lemon, prove debts and vch., D. McCracken; arrangt., vch. account, Thompson and Edwards; arrangt., vch. account, Thompson and Edwards; arrangt., vch. account, Thompson and Edwards; Browne, vch. mtge. account, Thompson and Edwards; O'Connor, vch. account, M. Larkin and Co.; arrangt., account comp., Collins and Son; arrangt., inquiry,

AUCTIONS.

ALLEN & TOWNSEND.

HOUSE AND FURNITURE AUCTION,
14 LANSDOWNE ROAD, BALLSBRIDGE,
TO-DAY, at 12 o'clock.
HOUSE WILL BE SOLD AT 1 P.M.
Admission to View and Sale, 6d.

FURNITURE AUCTION,
BRAGANSTOWN, CASTLEBELLINGHAM,
TO-MORROW AND FOLLOWING DAYS, at 12 o'clock.
ORDER OF SALE:—THURSDAY—Glass, China, Silver Plate, and contents Diningroom, Drawingroom, and Hall. Lots 1-338.
FRIDAY—Contents Ballroom, Study (including Books), and five Bedrooms. Lots 339-645.
SATURDAY—Contents 2 Bedrooms, Kitchen, and all Outdoor Effects. Lots 646-836, or end of Sale.
On View To-day from 10.30 to 5, and Mornings of Sale from 10.
Admission to View and Sale, 1/-.
Car meets 8.45 and 11.0 'buses' from Dublin, and 'buses from Dundalk at Castlebellingham on days of sale.
Refreshments at moderate prices

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JACKSON STOPS & McCABE

AUCTION SALE TO-DAY at 2.30 p.m.
AT 35 KILDARE STREET
(As already fully advertised).

"FRANKFIELD," ALBERT ROAD, FOXROCK,
ON 2 ACRES. WITH POSSESSION.
Solicitors: Messrs. McCANN & MURPHY, 32 Nassau Street, Dublin.

"THE GABLES," OAKLANDS DRIVE, BALLSBRIDGE.
MODERN, DETACHED RESIDENCE.
WITH POSSESSION.
Solicitors: Messrs. VINCENT & BEATTY, 62 Dame Street, Dublin.
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TELEPHONE—62359 (2 LINES).

ON VIEW TO-DAY. ADMISSION 1/-.
FINE ART SALE, TO-MORROW AND FRIDAY,
AT ROOMS, 110 GRAFTON STREET.
THURSDAY—JEWELLERY, SILVER (1,000 ozs.), OLD SHEFFIELD AND PLATED WARE, ETC.
FRIDAY—BOOKS, PORCELAIN, GLASSWARE, PICTURES, FURNITURE, PIANOFORTE, ETC.
SALE EACH DAY 12 O'CLOCK.

JAMES H. NORTH & CO., Auctioneers, 110 Grafton St.

EYREFIELD HOUSE, CURRAGH CAMP, CO. KILDARE.
Sale of Antique and Modern Household Furniture, Outdoor Effects, Implements, Livestock, Weigh Bridge, 24 Horse Power Crossley Oil Engine.
WE have been directed by Mrs. Beasley to SELL BY PUBLIC AUCTION on Monday and Tuesday, 20th and 21st April, 1942, commencing each day at 11 o'clock sharp, the contents of the above Residence, comprising: Drawingroom—Inlaid Walnut Writing Desk, Inlaid Smoker's Cabinet, Inlaid Walnut China Cabinet, Inlaid Book Stand and Tables, Inlaid Overmantel, inlaid Draught Screen, Inlaid Occasional Tables, Gramophone and Records, 3 Aladdin Lamps, Chesterfield Couch and Seat, 2 Brass Lamps, Brass-mounted Fender and Irons, 2 Ornamental Vases, enamelled on copper; Piano Stool, Fire Screen, Carpet, 14' x 10'; 2 Floor Rugs, Floor Lamp, Oak Coal Vase, Pictures and Engravings, 2 Occasional Chairs, 2 Pairs Hangings, Poles and Rings. Dining Room—Mahogany Writing Desk and Book Case, Oak Writing Desk, Antique Hall Table, 3 Arm Chairs Hexagon Table, Oak Book Shelves, Pye "Wireless Set, Oak Overmantel, Marble Clock, Mahogany Table, Oil Paintings, Number Pictures and Prints, Quantity Linoleum, Floor Rugs, Curtains, Poles and Rings; Number Books, Fender and Irons, 6 Upholstered Chairs. Diningroom—Oak Dining Table, 10' x 4'; 8 Oak Carved Chairs, in Leather; Oak Sideboard, Oak Dumb Waiter, Oak Cabinet, Curb and Irons, Carpet, 12' x 10'; Singer Sewing Machine, 70 Pieces Dinner Service, 30 Pieces Dinner Set, 55 Pieces Tea Service, 15 Pieces Coffee Set, 15 Pieces Quantity Odd Tea and Dinner Wear, Quantity Table Glass, Silver and Plated Ware, Plated Entree Dish, 60 Pieces Breakfast Set, Cheese Dish, Number Ornaments, Vases and Pictures, Contents of Hall and Landing—Oak Hall Stand, Oak Hall Table, 2 Hall Chairs, Umbrella Stand, Walking Sticks, 2 Car Rugs, Barometer, Fishing Rods, Horse Measure, Dinner Gong, Horse Shoe Mirror, 4 Plant Stands, 4 Hunting Pictures, Linoleum in Hall, Hall Clock. Sleeping—Painting and Rods, Bamboo Stand, Linen Press, Oak Chest of Drawers. Contents of Six Bedrooms, Maids' Rooms, Kitchen and Pantry. Outdoor Effects, Implements, Livestock.
Order of Sale—Monday, 20th April—Household Furniture. Tuesday, 21st—Outdoor Effects, etc. On View—Friday, 17th April 11 a.m. to 4 p.m. Terms—Cash, with 5 per cent. Commission. Admission to Sale, 2s., which will be refunded to purchasers.

JAMES J. BYRNE & SON,
Auctioneers, KILCULLEN, CO. KILDARE.

BUILDERS' PLANT.

Scaffold Poles, Planks, Ladders, Slates, Nails, G. Iron, Barrows, Ranges, Screens, etc. Auction at The Bray Mart, Florence Rd., Bray, 17th April (12 noon).

KINSELA & SONS,
Auctioneers, BRAY.

Great Care is taken that Advertisements published in this Paper appear correctly, but no liability is taken for any ERROR in or Omission of any Advertisement. The Proprietors Reserve the Right to Omit or Alter any Advertisement, no matter where or by whom accepted.

LOST AND FOUND.

LOST, April 14, vicinity Blackrock, or Dalkey tram to O'Connell street, Gent's Gold Wristlet Watch. Telephone 43917 for reward. Box

SITUATIONS VACANT.

APPRENTICE WANTED, well educated Youth, good appearance, for high-class Grocery and Bar, Dublin suburbs; indoor; farmer's son preferred; state age and enjoy reference. Box 784, Dixon, Dun Laoghaire. 13 C
ACTIVE young SALESMAN, Protestant, WANTED, for Men's Outfitting and Tailoring; send copies of references, state salary expected, indoor. Box "Z 4661, Salesman. 14 E
A excellent COOK HOUSEKEEPER WANTED for country situation; 6 in staff, 3 in family; Protestant suits best; small house; very comfortable; wages and references required. Box "Z 4686, Cook Housekeeper. 14 E
BOOK-KEEPER REQUIRED for city store; state age, experience, salary required, where educated. Box G 196. 13 D
BOOT SALESMAN—WANTED, JUNIOR for Boot department. Apply in writing experience, with copies references and salary expected, to W. and G. Hadden, Carlow. 14 D
CITY experienced GIRL for Betting Office, all branches. Box G 416. 14 E
CAREERS as ACCOUNTANTS, Auditors, Company Secretaries, Costs and Works Accountants, Office Managers and Cashiers are within the reach of every ambitious office worker who has the initiative to train with The School of Accountancy, Specialised Postal Training in Accountancy, Secretaryship, Shipping, Matriculation and Exams. Send for Free 180p. Guide to Careers.—School of Accountancy, 31 Regent House, Glasgow, 02.
DRAPERY ASSISTANT, Department, WANTED, Experienced LADY to take charge and buy Dress Department (piece goods); send copies of references, state salary expected, indoor. Box "Z 4667, Lady. 14 E
DRESS SALESWOMAN—WANTED, experienced ASSISTANT for expanding Dress Department (Piece Goods), stating qualifications and expectations to W. and G. Hadden, Carlow. 14 D
GARDENER WANTED, Foxrock, three days weekly; must be thoroughly experienced all branches; state wages. Box "Z 4669, Gardener. 14 E
HEAD WAITRESS REQUIRED for seasonal hotel, near Dublin; must be able to take full control. Reply, with copies references, stating age, to 4977, Waitress. 14 D
LADY ASSISTANT REQUIRED for City Store, knowledge typing, shorthand preferred, but not essential; state age, experience, salary required, where educated. Box G 197. 13 D
LADY GARDENER WANTED, one or two days weekly; Merrion. Box G 202. 13 C
MATRON Secondary School, part-time teaching essential; state subjects; piano or domestic economy desirable. Apply Box "Z 4680, Matron. 14 E
PORTER REQUIRED—Experienced young MAN for Seaside Hotel near Dublin. Reply, with copies references, Box "Z 4678, Porter. 14 D
SECRETARY — Young LADY, knowledge of typing, book-keeping. Particulars and salary required. Box G 338. 13 C
TYPIST REQUIRED for City Solicitors' Office; state previous experience (if any) and salary required. Box G 435. 14 D
WANTED, for small country hotel near Cambridge, MARRIED COUPLE, as Cook General and Barman, handyman; safe area. Reply, sending copies of references, to Box "Z 4681, Couple. 10 C
WANTED, LADY COMPANION HOUSEKEEPER, Protestant, good needlewoman, understand cooking, able to drive car, accustomed to country; state age, salary, copies of references. Box "Z 4613, Companion. 13 C
WANTED, capable young LADY for Millinery, Mantle Department; one accustomed to country trade preferred. Apply, with references and salary (indoor), Tweedy, Acheson and Co., Cavan.
WANTED, young LADY BOOKKEEPER-CASHIER, with experience of Retail Drapery Office routine (Co. Antrim). Apply, stating religion, salary expected and enclosing copy references. Box "Z 4646. Bookkeeper. 13 D
WANTED SALESMAN, with four to eight years' experience, for Woollen and Ready-made Department (Protestant); good opening for promising junior. Apply, sending copy references and state terms, to Box "Z 4636, Salesman. 13 C
WANTED for Greystones, reliable, energetic young LADY to undertake all duties; small house, family two; applicants to state age, salary required and copies of references. Box G 269. 10 D
WANTED, BOY to train as PANTRY BOY, over 16. Protestant. Apply, with references, Hoshe, Ethel Dillon, Clonbrock, Abbeyeach, Co. Galway. 13 C
WANTED, NURSE COMPANION, Protestant, under 35, for semi-invalid lady. Apply, stating age, copies references and salary expected, Box G 346. 14 D

MOTORS, AUTO-CYCLES, TYRES.

AUSTIN 8 Saloon, new, only taxed, sunshine roof; black, red leather upholstery; offers. Box "Z 4647, Car." 13 C
CARS stored in Private Garage, 2/- per week. Apply Flat 2, 58 Merrion square. 13 C
VAUXHALL Car, 1939, grey; perfect order. Offers to Box G 444. 13 C
WANTED, Gear Box, complete, for 21" B.S.A. Motor Cycle, 1936 model. Box "Z 4655, Gear Box." 13 D

LORRIES, VANS, VEHICLES.

FOR Sale, 4 berth Luxury Caravan, fully equipped, electric light, wireless, etc.; £250. Box G 278. 13 C
FOR Sale, Two-ton Morris Commercial Truck, recently fitted with turf creel; all tyres and general condition of truck as good as new.—Ferguson, Limited, 134/5 Lr. Baggot street, Dublin. 14 E
LEYLAND 4-Ton Lorry Parts for Sale, cheap. List on application.—Bailey Bros., Galway. 10 X
5 CWT., 15 Cwt. and 30 Cwt. Vans, All reconditioned. A large selection of Tyres, Spare Parts, Trailer Axles, Reconditioned Engines, etc., at WARD BROS.,
30 North Frederick lane. 'Phone 73792. 14 F

BICYCLES, PRAMS.

PRAMS are still available and cheaper:—Barron's, 1 North Earl street, Dublin. T

SITUATIONS VACANT CONTINUED.

WANTED, COOK GENERAL; city; recommended experienced; Aga cooker; b.p. and nurse kept. Box G 382. 13 C
WANTED, HERD, single, Co. Roscommon; rooms in yard, milk, firing. Apply E.M.S., 101 Grafton street, Dublin.
WANTED, 2 ASSISTANTS for Grocery and General Business in Coleraine, Northern Ireland. Reply, stating age, experience and salary expected. Box "Z 4674, Assistants."
WANTED, JUNIOR ASSISTANT to Grocery, Hardware and Timber; village, near Enniskillen. Apply, stating salary (indoor), and send copy of reference. "Z 4673, Assistant." 14 E
WANTED COMPANION for elderly, active lady. Protestant; light duties; small salary.—R.O. 31, Irish Times Branch Office, Rathmines.
WANTED, Protestant COMPANION LADY HELP (35); copies references, state salary. Box "Z 4683, Companion Help."
WANTED, single GENERAL MAN (40); milk, garden and yard work; indoor; copies references and wages required. Box "Z 4683, General Man."
WANTED MOTHER'S HELP or WORKING HOUSEKEEPER; good cook; fond of children; two in family, age 7 and 4; excellent wages. Apply, with references, McCleery, 25 Kensington road, Knock, Belfast. 14 E
YOUNG intelligent GIRL for light Office Work, accurate at figures, first-class business house; enclose copies of school references. Box G 242. 11 C

EMPLOYMENT WANTED.

ACCOUNTANT (Qualified), 46, Civil Service pensioned, seeks position of trust; varied experience; accounts prepared and certified for income tax purposes. Box G 388. 14 D
COMPANION Help, young; nursing experience; excellent references.—Box No. 930, Irish Times Branch Office, Blackrock. 13 C
COOK-HOUSEKEEPER—Excellent Cook requires position, all duties; long, satisfactory references; highly recommended. Box "Z 4685, Cook-Housekeeper."
EXPERIENCED, newsagency, tobacconist, confectionery, light grocery; anxious to learn bar; adaptable and willing to help generally. Box "Z 4676, Girl."
GARDENER, experienced Handyman, wishes Daily Work; highly recommended.—940, Irish Times Branch Office, Dun Laoghaire.
HOUSEKEEPER disengaged; all duties; good experience and excellent references. Box G 285.
HOTEL Manageress disengaged, good bookkeeper, caterer; would go England or Northern Ireland. Box G 401. 14 D
LADY, middle-aged, very capable and reliable, desires post, Domestic Work; excellent references. Box G 419. 14 D
RESPECTABLE young married Gardener, Handyman wants position; all round type of man, can milk, take complete charge; excellent references. Send particulars to Box "Z 4662, Gardener." 14 E
REFINED, trustworthy Girl, Matric., Cert., music, technically trained, go as companion, Secretary, Companion - Secretarial assistant; highest references. Box "Z 4672, Girl."
SINGLE Man, Protestant, desires engagements, milk, plain gardening, yard-work; temperate and reliable; go anywhere.—Thomas Reagey, Nass. 'Phone 35. 14 D
TRADESMEN, do Plastering, Whitening, Roof Repairs cheap; architect's recommendation.—Howard Bros., 16 Windsor terrace, Portobello. 15 F
UNIVERSITY Student, disengaged 3 months, seeks whole or part time employment; T.T., non-smoker; willing, energetic; highest testimonials; small remuneration. Box G 351.
WOMAN wants post as Caretaker; excellent references. Box G 422. 13 C
WAITRESS, outdoor; 21 years' experience; good references. Box G 359.
WAITRESS, experienced; good references. Box G 372.
YOUNG Waitress, no experience; P.P.'s reference. Box G 376.

EDUCATION, TUITIONS, ETC.

ALL Professional and University Preliminaries, Oral and Correspondence.—McGuire's College, Gardiner's Row.
ATLANTIC College, Lesson Park—Radio Telegraph Official Centre, Guaranteed Posts. Re-Opens April 15. Prospectus Secretary.
CORRESPONDENCE Tuition for Bank, Preliminary, Matriculation, University, Civil Service, Accountancy, Commerce, Accountancy, etc. Prospectus free. Write: Irish Correspondence College Dept. 4, Molesworth street, Dublin. 26 T
DUN Laoghaire—Grinds given, all examinations, experienced graduate; pupils taken singly or in groups. Box 11, Leonard, Newsagent, Dun Laoghaire.
DAILY Governess wishes post; Tuitions, young children; excellent references. Box G 346. 14 E
EXPERIENCED Governess, of excellent family, usual school subjects, including music; thorough knowledge Irish; technically trained; state wages; highest references. Box "Z 4657, Governess."
FRENCH Lessons, Conversations and Grinds, Mlle. Giudicelli, 18 Stephen's Green (Second Floor). 6 X
GILLESPIE'S College, 37 Anglesea road, Ballsbridge—Commercial, Secretarial, Civil Service, etc. 'Phone 62135. 16 X
HIGHLY experienced Nursery Governess, first disengaged; excellent knitting and sewing. Box "Z 4621, Governess." 11 C
HIGHLY recommended, experienced Governess desires morning engagement; all subjects. Box G 354.
NURSERY Governess. Secondary educated, musical; near Dublin; one, three children; good needlewoman. Box "Z 4659, Governess." 14 D

GOVERNESSES AND TUTORS WANTED.

LADY, C. of I., REQUIRED to TEACH small Parochial School in West; musical preferred. Box "Z 4618, Teacher." 11 D
RESIDENT MISTRESS or MASTER WANTED, Fire (Protestant), Secondary School; general subjects, preferably French, Irish, mathematics, history, or geography; piano or domestic economy desirable; post of Matron might be given to experienced lady applicant. Apply Box "Z 4660, Mistress." 14 X
SLIGO Grammar School—REQUIRED, for September, three resident ASSISTANT MASTERS. Applications will be considered from men offering any, or any group of the following subjects: English, French, Mathematics and Science. Particulars from the Headmaster.
WANTED, resident J.A.M., small boarding school, Co. Kildare. Apply Manager, St. Michael's, Sallins. 10 C

MEDICAL, NURSING, ETC.

BRANCH Practice Dental Chair for Sale. Box G 355. 14 E
CHEMIST'S ASSISTANT, male preference; qualified, REQUIRED immediately, Midlands. Box "Z 4653, Assistant." 13 X
NURSE ATTENDANT, all time, for elderly lady; good knowledge nursing essential, well educated; Sydney Parade; send copies. Box G 448.
PROTESTANT Nurse, disengaged; private nursing experience.—510, Irish Times Branch Office Baggot Street Bridge.
TRAINED Nurse Attendant, disengaged; long nursing experience; excellent testimonials; take complete charge invalid lady, gentleman, chronic cases. Box G 333. 13 C
WANTED, C.M.B. NURSE, for light duty; R.C. institution; just finished training would suit. Box "Z 4627, Nurse." 12 C

Azure Best at Newmarket

Apprentice Handicap—**Wyn.**
Fitzwilliam Stakes—**Nearly.**
Shelford Stakes—**Watling Street.**
Babraham Handicap—**Azure** (nap).
Foxton Stakes—**Chateau Larose.**
Caxton Plate—**Dark Brocade.**
Severals Stakes—**Bees' Knees.**
Double—**Azure** and **Chateau Larose.**

Readers outside Eire add one hour to times given below.

11.30—APPRENTICE HANDICAP. 1 m.
Form. Probable Starters & Jockeys.
000 **Copheiua** (B. Jarvis), 4, 8-0...H. Boyter
320 **Foretaste** (F. S. Butters), 4, 7-13 ..... D. Wood
200 **Footlight III.** (Lambton), 5, 7-8 ..... G. Littlewood
401 **Wyn** (R. Day), 5, 7-1 .....R. Griffiths
320 **High Table** (Earl), 3, 6-11 ..... W. Pearson
303 **Constellation II.** (J. Payne), 5, 6-6 ..... F. Durr
040 **William Tell** (Digby), a, 6-4...A. Collins
000 **Cameron Highlander** (Fk. Butters), 5, 6-1 ..... P. O'Neill
Betting Forecast—7/4 agst. Wyn, 4/1 Foretaste, 6/1 Copheiua, 8/1 each Cameron Highland and Constellation II., 10/1 High Table, 100/8 each William Tell and Footlight III.

12.0—FITZWILLIAM T.-Y.-O. STAKES. 5 f.
Probable Starters and Jockeys.
Letitia g. (Walters), 8-11...C. Richards
Cadris (Earl), 8-11 ..... H. Wragg
Mistress Ford c. (H. Leader), 8-13 ..... D. Greening
Bulo Boda (Jelliss), 8-11 .....R. Jones
Conflict (Gaskell), 8-11 ..... T. Carey
Sandra (Fk. Butters), 8-11 ...W. Couch
Lunavada c. (R. J. Colling), 8-11 ..... P. Evans
Majid (Fk. Butters), 8-11 .....D. Smith
Easter Parade (Lambton), 8-11 ..... M. Beary
Old Melody c. (B. Rochfort), 8-11 ..... G. Bridgland
Bold Beauty (R. J. Colling), 8-8 ..... G. Richards
Nearly (R. W. Colling), 8-8 ...E. Smith
Betting Forecast—11/4 agst. Bulo Boda, 7/2 Nearly, 5/1 Conflict, 7/1 Bold Beauty, 8/1 Majid, 10/1 each Cadris and Easter Parade, 100/8 any other.

12.30—SHELFORD 3-Y.-O. STAKES. 1 m.
Form. Probable Starters & Jockeys.
321 **Backbite** (J. Jarvis), 9-0 .....E. Smith
241 **Eleanor Cross** (Lambton), 8-11 ..... M. Beary
120 **Watling Street** (Earl), 8-10...H. Wragg
032 **Gold Nib** (Jelliss), 8-10 .....R. Jones
140 **Birikan** (Beatty), 8-10...J. Stephenson
000 **Paramount** (J. Payne), 8-10 ...T. Lowrey
Betting Forecast—11/8 agst. Watling Street, 9/2 Eleanor Cross, 5/1 Gold Nib, 6/1 Birikan, 8/1 Backbite, 10/1 Paramount.

1.0—BABRAHAM HANDICAP. 1¼ m.
Form. Probable Starters and Jockeys.
120 **Longriggan** (B.-Rochfort), a, 9-10 ..... G. Bridgland
144 **Germanicus** (Fk. Butters), 6, 9-9 ..... D. Smith
412 **Buxton** (Lambton), 6, 9-5 (or)
040 **Spanish Mist** (Lambton), 5, 8-9 ..... M. Beary
041 **Ptolemy** (J. Jarvis), 4, 9-2 E. Smith
000 **Trimaroma** (R. J. Colling), 5, 8-13 ..... T. Burton
421 **Bernard** (J. Jarvis), 4, 8-6 G. Walsh
003 **Longships** (Fred Butters), 4, 8-5 ..... K. Robertson
200 **Lovetin** (R. W. Colling), 4, 8-5 ..... F. Lane
010 **Cholo** (Fred Butters), a, 8-3 H. Wragg
040 **Dedale** (R. J. Colling), 4, 8-2 ..... G. Richards
400 **Lord Flame** (R. W. Colling), 4, 8-0 ..... W. Nevett
000 **Dinkie Jinks** (R. J. Colling), 4, 7-12 ..... P. Evans
005 **Campion** (Fred Butters), a, 7-11 ..... R. Burrows
400 **Foreign Legion** (T. R. Leader), 6, 7-10 ..... D. Green
000 **Caracalla** (G. Colling), 5, 7-9 ..... E. Smith
000 **Galerius** (R. J. Colling), 5, 7-8 ..... G. Littlewood
000 **Azure** (R. Day), 5, 7-8 K. Mullins
030 **Harem II.** (R. J. Colling), 4, 7-8 ..... C. Richards
000 **Syiphide** (Digby), 6, 7-7 .....
Betting Forecast—11/2 agst. Ptolemy, 6/1 Azure, 7/1 Buxton or Spanish Mist, 8/1 Dedale, 10/1 each Longriggan, Germanicus and Cholo, 100/8 each Lord Flame and Lovetin, 100/7 each Trimarona, Campion and Caracalla, 100/6 Longships, Dinkie Jinks and Syiphide, 20/1 any other.

1.30—FOXTON 4-Y.-O. STAKES. 1 m.
Form. Probable Starters and Jockeys.
422 **Chateau Larose** (Lambton), 9-0 Beary
322 **Firle** (D. Waugh), 9-0 ... T. Lowrey
300 **Starwort** (G. Colling), 9-0 H. Wragg
010 **Firoze Din** (Fk. Butters), 8-10 ..... D. Smith
112 **The Derby Star** (Fred Butters), 8-10 ..... Maher
Betting Forecast—7/4 agst. Firle, 5/2 Chateau Larose, 7/2 Starwort, 5/1 Firoze Din, 10/1 The Derby Star.

2.0—OAKTON T.Y.O. PLATE, 5 f.
Probable Starters and Jockeys.
Sub Rose g. (Walters), 8-11 ..... C. Richards
Black Ray c. (B. Rochfort), 8-11 ..... Bridgland
Blithe and Bonnie g. (H. Leader), 8-11 ..... Greening
Fearless Foxcub (J. Jarvis), 8-11 ..... E. Smith
Carbon Copy (Gaskell), 8-11 ..... Carey
Eastgate (Digby), 8-11 ..... Lane
Scotch Glance. (Digby), 8-11 ..... Maher
Dark Brocade (Fk. Butters), 8-8 ..... D. Smith
Talk of the Town (Gaskell), 8-8 ..... Littlewood
Shellona (Jelliss), 8-8 ..... R. Jones
Wild Huntress f. (H. Leader), 8-8 ..... Short
Dinorama (R. J. Colling), 8-8 ..... G. Richards
Betting Forecast—15/8 agst. Dark Brocade, 9/4 Dinorama, 5/1 Carbon Copy, 8/1 Black Ray c., 10/1 Shellona, 100/8 any other.

2.30—SEVERAL 3-Y.O. STAKES. 5f.
Form. Probable Starters and Jockeys.
221 **Mah Iran** (Fk Butters), 9-1 ..... D. Smith
000 **Phase** (R. W. Colling), 8-12 ..... E. Smith
212 **Gloria Mundi** (Beatty), 8-9...H. Wragg
142 **Bees Knees** (Jelliss), 8-9 .....R. Jones
Free Run (W. Jarvis), 8-2.....Nevett
Ceylon Rose (Hoare), 8-2.. G. Richards
020 **Lucky Sue** (G Sadler), 8-2.....Maher
Betting Forecast—Evens Mah Iran, 3/1 Gloria Mundi, 4/1 Bees Knees, 8/1 Ceylon Rose, 100/8 any other.

NEWMARKET WINNERS

12.0—Ahina (4/5), 12.30—Comique (5/4), 1.0—High Command (11/4), 1.30—The Lass (10/1), 2.0—Jeepers Creepers (11/2), 2.30—Coastal Command (11/4), 3.0—Fetterangus (5/4).

A BRADSHAW-WHISTON GOLF FINAL

Harry Bradshaw, holder of the Michael Moran Memorial Cup, for the third successive year yesterday at Dun Laoghaire qualified for the final, and to-day will play Adam Whiston. Tom Travers's assistant at Dun Laoghaire ove. thirty-six holes, the first round starting at 11 o'clock.
Third Round—Kane beat E. Bradshaw, 2 and 1; H Bradshaw beat P. O'Connor, 6 and 4; Mahon beat Hackett, 1 up; Whiston beat French, 2 and 1. **Semi-finals**—Bradshaw beat Kane, 2 and 1; Whiston beat Mahon, 2 and 1.

GOLF CLUB NOTICES

Dun Laoghaire. — Saturday — Longford Cup, strokes; time sheet.
Lucan. — Ladies — Miss D. Redmond's prize—Miss N. Cummins (36), 5 down. Cregan Cup—Miss E. O'Driscoll (31), 72. Friday—Mrs. Sheelan's prize, 6 sealed holes; draws, 2.45, 5.0, 6.15.
Clontarf.—Scotch foursomes—B. Cauldwell (17) and J. Cauldwell (10), 65½. Today—Crawford Cup, bogey. Sunday—Mixed foursomes, bogey.
Sutton.—Saturday—Durhar (Mr. P. J. Daly's) prize, strokes, first round, St. Patrick's Cup—M. Feely beat T. R. Bourke. Match play—T. Fitzgerald, jun., beat J. Carr. Entries for McDowell Thursday Cup close April 19.
Corballis.—Ladies—Friday—Annual meeting, 8 o'c. Saturday—Miss O. K. Holmes's prize, strokes. I.L.G.U. silver spoon—Miss Holmes, 213.
Milltown—Ladies—To-morrow — Evening players' prizes, strokes, 2 classes; time sheet 9.45 to 11.0, draws 2.15, 3.0; sweep for evening players. April 23—Semi-open fourball, bogey; time sheet.
Newlands. — Saturday; Open fourball, Stapleford. Sunday; Open mixed foursomes, strokes.
Hermitage. — To-day: Wednesday Cup, strokes.

The Leinster Alliance outing arranged for next Sunday at Lucan has been postponed by the Committee of the Alliance.

METROPOLITAN RUGBY CUP FOR U.C.D

U.C.D., 2nd ..... 10 Old Belvedere 2nd 5
A fine pack of forwards won the Metropolitan Cup final for University College 2nd at Donnybrook yesterday. They beat Old Belvedere 2nd by 2 goals (1 dropped, 1 penalty) and one try to a goal. The losers had two dangerous backs in P. Quinn and J. Byrne, but they seldom saw the ball from the scrums.
McCarron scored from a line-out near the U.C.D. line early on, P. Quinn converting, and C. Nolan replied with a penalty goal before the interval. In the second period McElhinney gave U.C.D. the lead with a try following a good passing movement, and O'Hagan dropped a goal near the end.

WANDERERS F.C.

The annual general meeting has been postponed to the 25th April in the clubhouse at 8.30. The following have been awarded their colours:—J. A. Collins, W. Deane, C. Fox, C. R. Graves, J. B. Hamilton, B. Harvey, L. N. Horan, T. R. Horan, J. A. Matheson, W. L. G. Macmanaway, G. W. McGibney, S. T. McCollum, A. B. Robertson, D. Sherriff, N. B. Taylor. Extra colour—R. F. Cruise.

TO-DAY'S FIXTURE

Gormanston Camp v. Collins Barracks. Park avenue, 3.30.

HAROLD'S CROSS GREYHOUNDS

525 YARDS—Fine and Brave (2), 7 to 4, 1; Gay Twenties (5), 7 to 2, 2; Nore Darkie (5), 3 to 1, 3; Sportstown (1), 5 to 1, 4; Kiltimon (6), 6 to 1, 5. Dashing Swank (4), 6 to 1, 6. 4l.; 2l. 31.10.
525 YARDS HURDLES—Baytown Prince (6), 5 to 2, 1; Full Fiddler (4), 3 to 1, 2; Handy Shot (1), 2 to 1, 3; Forgotten Friend (3), 2 to 1, fell. 3l.; 4l. 32.02.
525 YARDS—Blue Hill Creamery (4), 6 to 4, 1; Petie's Fancy (5), 10 to 1, 2; Jolly Hedger (6), 3 to 1, 3; Knabo's Boy (3), 5 to 1, 4; John's Negro (1), 3 to 1, 5; Sannewa (2), 3 to 1, 6. 6l.; 4l. 30.47.
525 YARDS—Dhoonesh Rover (1), 2 to 1 on, 1; Ashbrook Cream (2), 6 to 1, 2; Miss Knabo (5), 6 to 1, 3; Fireproof Lady (3), 6 to 1, 4; To Be Noted (4), 5 to 1, 5; Mighty Depth (6), 5 to 1, 6. 3l.; distance. 31.20
525 YARDS HURDLES—Main Captain (3), 5 to 4 on, 1; Galtee Cut (1), 7 to 2, 2; Katie From Cork (6), 8 to 1, 3; Deva Lady (4), 5 to 2, 4. 3l.; 2l. 31.07.
525 YARDS—Lucky House (4), 5 to 2, 1; Woodroad Lad (6), 7 to 4, 2; Celbridge Jubilee (1), 3 to 1, 3; Jolly Hurdler (2), 5 to 2, 4; Scarabella (3), 7 to 1, 5; Jubilant General (5), 7 to 1, 6. 14l.; 2l. 30.78.
525 YARDS—Windmill Girl (3), 2 to 1, 1; Feather Patch (4), 2 to 1, 2; Hidden Dock (1), 9 to 4, 3; Chrisaleen's Scrapper (2), 4 to 1, 4; Thick Wit (5), 5 to 1, 5. 4l.; 2l. 31.54.

SHELBOURNE PARK—TO-NIGHT

525 YARDS—Rareaway, Brave Seal, Excuse Me Bob, Consie Miller, Slow Man, Negro's Wonder, Stylish Ranger, Royal Danegelt.
525 YARDS HURDLES—Thuberluba, Path of Fame, Kylock Hope, Black Rowley, Nelly Belle, Put 'Em Out.
380 YARDS—Negro's Crown, Mighty Hand, Brilliant Defence, Noble Turn, Crystal Wave, Hackle Border.
550 YARDS—Kyleport, Goldie Gaffer, The Chief, Give All, Ballymee, Lave It So, Michael Watters, Balgo.
525 YARDS—Sister Peg, Blue Katty, Hero's Reward, Carrig Toff, Jungle Freak, Fair Invader.
525 YARDS HURDLES—Full Fiddler, Ringmahon Cross, Fiallach, Long Level, Kilcash Lemon, Blue Phase.
525 YARDS—Little Goose, Roving Heiress, March Faster, The Barishna, Synopia, Wandering Song, Sonny's Fancy, Melidash.

TO-DAY'S HOCKEY

League Test — Pembroke Wanderers v. Three Rock Rovers. Londonbridge road, 5.30.
Leinster Branch, I.H.U. — Monthly Council meeting, at Londonbridge road today at 7 o'clock.
Y.M.C.A. Hockey Club—Officers for next season: — Captain, V. Sanderson; vice-captain, G. Bleakley; hon. secretary, William Fry; hon. treasurer, J. Taylor; additional member, W. Harbron.

TABLE TENNIS

Crofton beat Mount Pleasant by 8-1 in the Leinster League Cup final last night.

Tea Trade Offences in Skerries.—William Lennox, Strand street, Skerries, was, at Balbriggan District Court yesterday, fined £5, with costs and expenses, for selling tea at a price in excess of 3/4 per lb.; 1/- and costs for not having kept a register of tea bought; 1/- and costs for making a misleading statement, and 1/- for selling tea to an unregistered customer.

We reach our "Majority" STILL KEEPING THE PRICES DOWN

GUINEYS 21ST ANNIVERSARY SALE

COMMENCES TO-MORROW

At Right: Once again Guineys are to the forefront with value in Ladies' Swaggers. Hundreds to select from in this season's styles and cloths. We illustrate one example. Sale price, **£3/10/6**

49/6

Write for SALE LIST. Guineys pay the Postage on Orders of 10/- and over. On Orders under this amount postage is extra and must be included.

At Left: Here is a Coat to suit all figures—at a very low price. Perfectly cut and featuring the newest details. Available in fancy check and plain cloths. Many other styles to select from. Guineys Special Sale price **49/6**

UNDERWEAR

SLIP & KNICKER SETS—Ladies' Silk locknit Slip and Knicker Sets. The Slip has a brassiere top trimmed with satin motif. Can be obtained in all best shades. Worth 3/11. Sale price... **2/11**

LOCKNIT PYJAMAS—A bargain line of Ladies' Silk Locknit Pyjamas. The jumper is neatly trimmed with satin motif and can be had either with collar or with V-neck. Usually sold at 4/11. While they last **2/11**

JUMPERS—Here is a bargain in Ladies' long sleeved Cotton Jumpers, which can never be procured again. Some in fancy mixtures, others in plain shades. Worth 4/11. Marvellous bargains at ... **2/11**

HOSE BARGAINS

SILK HOSE. Clearing line of Ladies' Art Silk Hose, every pair perfect. Available in assorted shades. Marvellous value at the Anniversary Sale Price **1/-**

WOOL SPUN. Ladies' fibro wool spun Hose, ideal for hard wear. In shades of Vogue, Goblin, Carib, etc. Well worth 1/11. Guineys Sale Price **1/6½**

The NEW HATS

Smart shovel-shaped Hat, carried out in the finest quality angel skin felt. Adding style and smartness to this model is a daintily designed fan to back, finished with rich veiling and corded ribbon Bandeau at back. Obtainable in the new set of shades, including rose, pink, french wine, cherry red and moon blue. Sale price **6/11**

GUINEY & Co. 79/80 TALBOT ST. DUBLIN
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CASH ADVANCED, £25-£3,000, without any security.
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CASH Advances, £25 to £5,000, with or without security.—The Dublin Finance Corporation, Ltd., 6 Westmoreland street, Dublin. Phone 21287. T
THE National Finance Co., Ltd., 83 Mid. Abbey st., Dublin.—Advances from £20 to £1,000 daily to all parts of Ireland, without any security. 'Phone Dublin 43760. T
£10 AND Upwards Advanced without security.—Central Trust Ltd., 17 Clare street, Dublin. T

DOMESTICS WANTED.

AN experienced NURSE REQUIRED immediately, 3 children, infant September; state age, religion, salary, copies of references. Box G 305. 13 D
ALLESBURY road—WANTED, young COOK GENERAL; experience and good references essential; 2 in family. Box G 314.
AN experienced HOUSE